



2018 Schedule M1MOVE, Moving Expenses

Complete this schedule to determine line 2 of Schedule M1NC. Include this schedule when filing your return.

Your First Name and Initial	Last Name	Your Social Security Number
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Before you begin:

- See the Distance Test and Time Test in the instructions to find out if you can deduct your moving expenses.
- See Members of the Armed Forces in the instructions, if applicable.

1 Number of miles from your old home to your new workplace (<i>round to the nearest mile</i>)	1	
2 Number of miles from your old home to your old workplace (<i>round to the nearest mile</i>)	2	
3 Subtract line 2 from line 1. If the result is less than 50 miles, STOP HERE. You cannot deduct your moving expenses	3	
4 Amount you paid for transportation and storage of household goods and personal belongings (<i>see instructions</i>)	4	
5 Amount you paid for travel (including lodging) from your old home to your new home. Do not include the cost of meals. (<i>see instructions</i>)	5	
6 Add lines 4 and 5. Enter this amount on line 2 of Schedule M1NC	6	

Include this schedule when filing your Form M1.



2018 Schedule M1MOVE Instructions

Can I deduct my moving expenses?

If you move to a new home because you have a new principal workplace, you may be able to deduct your moving expenses if you are self-employed or an employee. To deduct your moving expenses, both of the following must be true:

- You meet both the distance test and time test (as described below).
- Your move is closely related in time and place to the start of work at your new job location.

What moving expenses can I deduct?

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

Time Test

If you are an employee, you must work full time in the general area of your new workplace for at least 39 weeks during the 12 months right after you move. If you are self-employed, you must work full time in the general area of your new workplace for at least 39 weeks during the first 12 months and a total of at least 78 weeks during the 24 months right after you move.

What if I do not meet the time test before my return is due? If you expect to meet the time test, you can deduct your moving expenses in the year you move. Later, if you do not meet the time test, you must do either of the following:

- Amend your tax return for the year you claimed the deduction by filing Form M1X, *Amended Minnesota Income Tax*.
- For the year you cannot meet the time test, report as income the amount of your moving expense deduction that reduced your income tax for the year you moved.

If you did not deduct your moving expenses in the year you moved and you later meet the time test, you can take the deduction by filing an amended return for the year you moved. To do this, use Form M1X.

Exceptions to the time test. You do not have to meet the time test if any of the following apply:

- Your job ends because of disability.
- You are transferred for your employer's benefit.
- You are laid off or discharged for a reason other than willful misconduct.
- You are in the U.S. Armed Forces and the move is due to a permanent change of station (see Members of the Armed Forces below).
- You meet the requirements for retirees or survivors living outside the United States (see Retirees or Survivors Living Outside the United States below).
- You are filing this form for a decedent.

Members of the Armed Forces

Do not use this schedule if your move was the result of a permanent change of station. Your eligible expenses were deducted on your federal Form 1040.

Retirees or Survivors Living Outside the United States

If you are a retiree or survivor who moved to a home in the United States or its possessions and you meet the following requirements, you are treated as if you moved to a new principal workplace located in the United States. You are subject only to the distance test.

Retirees

You can deduct moving expenses for a move to a new home in the United States when you permanently retire if both your old principal workplace and your old home were outside the United States.

Survivors

You can deduct moving expenses for a move to a home in the United States if you are the spouse or dependent of a person whose principal workplace at the time of his or her death was outside the United States. The expenses must be for a move (a) that begins within 6 months after the decedent's death, and (b) from a former home outside the United States that you lived in with the decedent at the time of his or her death.

Line Instructions

You can deduct the following expenses you paid to move your family and dependent household members. Do not deduct expenses for household employees such as a maid, nanny, or nurse.

Line 4

Moves within or to the United States or its possessions. Enter the amount you paid to pack, crate, and move your household goods and personal effects. Include the amount you paid to store and insure household goods and personal effects within any period of 30 days in a row after the items were moved from your old home and before they were delivered to your new home.

Moves outside the United States or its possessions.

Enter the amount you paid to pack, crate, move, store, and insure your household goods and personal effects. Include the amount you paid to move your personal effects to and from storage and to store them for all or part of the time the new workplace continues to be your principal workplace.

Line 5

Enter the amount you paid to travel from your old home to your new home, including transportation and lodging on the way. Include costs for the day you arrive. The members of your household do not have to travel together or at the same time. However, you can only include expenses for one trip per person. Do not include any househunting expenses.

If you use your own vehicles, you can figure the expenses by using either of the following:

- Actual out-of-pocket expenses for gas and oil
- Mileage at the rate of 18 cents a mile

You can add parking fees and tolls to the amount claimed under either method.

Questions?

Forms and information are available on our website at www.revenue.state.mn.us.

If you have questions:

- Visit our website at www.revenue.state.mn.us
- Send us an email at individual.incometax@state.mn.us
- Call us at 651-296-3781 or 1-800-652-9094