

## Canadian Association of Movers / Association canadienne des déménageurs



### Deducting Moving Expenses at Tax Time

*The Canadian Association of Movers (CAM) gives advice to consumers about claiming their moving expenses at tax time.*

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If you are moving to start a new job or to carry on a business in a new home or location, you may be entitled to deduct some of your moving related expenses. The major criterion for eligibility is that the new residence must be a minimum of 40 kilometers closer to the new place of work or school.

Eligible moving expenses can be deducted from the employment income or self-employment income earned at the new location after the move is completed. If your net moving expenses that you paid in the year of the move is more than the eligible income earned at the new work location in the same year, you can carry forward and deduct the unused part of the expenses in the following years.

If you received a reimbursement or an allowance from your employer, you can only claim your moving expenses if you include the amount received in your income or if you reduce your moving expenses by the amount received.

If you are a full-time student who moves to attend a qualified educational institution, you may also be able to deduct some moving expenses from specified income. For more information for students, obtain a copy of pamphlet P105, *Students and Income Tax*, from the forms and publications section of the Canada Revenue Agency website.

Moving related expenses that can be claimed include:

- transportation and storage for household effects, such as packing, movers loading and delivering the shipment, in-transit storage and cargo protection premiums;
- travel expenses, including vehicle expenses for the trip related to your move;
- temporary living expenses up to a maximum of 15 days for meals and temporary accommodations;
- cost of cancelling your lease for your old residence;
- incidental costs related to your move, including changing of address on legal documents, replacing driver's licenses and utility disconnection or reconnection;
- cost to maintain the vacant residence up to \$5000, for the cost of interest, property taxes, heat and utilities, etc., while the residence is vacant when reasonable efforts were made to sell the home;
- cost of selling the old residence, including advertising, real estate commissions, legal fees, etc.;
- cost of purchasing a new home – you can the claim legal fees.

Consumers need to be aware of and protect themselves from disreputable businesses and criminals posing as moving companies. The Canadian Association of Movers (CAM) works to educate consumers

about the pitfalls of using rogue businesses and about contacting CAM to find a reputable, professional moving company.

**For further information:** For complete details on claiming moving expenses, visit [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca) – choose the forms and publications menu for information on moving and form T1-M-14e.

For information on moving, contact the Canadian Association of Movers, Canada's moving industry association. CAM helps consumers by identifying good movers and monitoring movers' performance. Consumers should contact CAM at 1-866-860-0065; visit CAM's website, [www.mover.net](http://www.mover.net); email to [admin@mover.net](mailto:admin@mover.net); mail to PO Box 26004, RPO Churchill, Mississauga, ON, Canada L5L 5W7./

**Contact Information:**

Canadian Association of Movers

1-866-860-0065

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