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Moving Expenses

Am I eligible to claim moving expenses?

You may be able to claim eligible moving expenses if you fall under one of the following:

1. Move to a new home to work or run a business at a new location
2. If you moved to be a **full-time** student in a post-secondary institution

* Your new home must be at least 40 km closer to your new work location or school.

* If you are employed or self-employed you can deduct the moving expenses from your employment income or self-employment income you earned at your new location only. You cannot deduct it from any other sources of income.

* If you are a student you can **only** deduct the moving expenses from scholarships, fellowships, and bursaries, some prizes, and research grants that are required to be included in your income.

What can I claim?

A reasonable part of certain moving expenses can be claimed such as:

- Transportation
- Storage
- Travel expenses (Vehicle, meals, accommodations)
- Temporary living expenses (Max 15 days)

If you or your spouse or common-law partner sold your old home because of your move, you can claim the legal or notary fees you paid to buy your new home, as well as any taxes paid (other than GST/HST) for the transfer or registration of title to the new home.

If you received a reimbursement or an allowance from your employer for your eligible moving expenses, you can only claim your moving expenses if you include the amount you received in your income or if you reduce your moving expenses by the amount received. We may ask you to provide a letter from your employer saying that you were not reimbursed for the moving expenses you are claiming.

Ineligible moving expenses you cannot claim include:

- Expenses for work done to make your old home easier to sell
- Any loss from the sale of your home
- Travel expenses incurred while looking for a new house
- the value of any items the movers refused to take
- Expenses to replace personal-use items such as tool sheds, firewood, drapes, and carpets;
- Mail-forwarding costs
- Costs of transformers or adaptors required by appliances
- Costs incurred if you purposely delayed the selling of your house
- Mortgage default insurance

Required CRA form T1-M that will be completed by your accountant:

<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t1-m/t1-m-17e.pdf>