

Moving Expenses Statement

Form T1-M — claim eligible moving expenses if you moved 40 km closer to a new work or school location.

Tax Year:

Full Name:

Date of move:

Reason for move:

Old address:

New address:

Old km to work/school:

New km to work/school:

Eligibility check. The 40 km test compares the OLD distance from your residence to your new work or school location with the NEW distance. The new home must be at least 40 km closer (one-way, shortest normal route) for the move to qualify.

TRANSPORTATION AND STORAGE OF HOUSEHOLD ITEMS

Movers, U-Haul, rental truck, storage during move. Attach receipts.

Description of expense	Date	Vendor	Amount paid
Subtotal =			

TRAVEL COSTS TO NEW HOME

Vehicle (km × CRA rate or fuel/insurance/maintenance), meals (simplified \$23/meal max 3/day or detailed), accommodation en route.

Description (vehicle / meals / lodging / parking)	Date	Vendor / km	Amount paid
Subtotal =			

TEMPORARY LIVING EXPENSES (MAXIMUM 15 DAYS)

Hotel / meals for up to 15 days while waiting to occupy new residence or vacate old.

Description	Date	Vendor	Amount paid
Subtotal =			

SELLING THE OLD RESIDENCE

Real-estate commissions, advertising, legal fees, mortgage prepayment penalty.

Description	Date	Vendor / law firm	Amount paid
Subtotal =			

PURCHASING THE NEW RESIDENCE

Legal fees and provincial land transfer tax (only if you sold the old home — does not apply to renters).

Description	Date	Vendor / law firm	Amount paid
Subtotal =			

LEASE CANCELLATION AT OLD RESIDENCE

Costs of cancelling lease (penalty, prepaid rent forfeited).

Description	Date	Vendor / landlord	Amount paid
Subtotal =			

INCIDENTAL COSTS

Utility hookups/disconnects, address change documents (driver licence, vehicle), connection/disconnection of services.

Description	Date	Vendor	Amount paid
Subtotal =			

Grand total to bring. Add all six subtotals. Eligible moving expenses can only be deducted against income earned at the new work location in the year of the move (or carried forward if employment income is insufficient).