

***TheTaxReview* Moving Expenses**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Identify situations in which taxpayers can deduct moving expenses.

B Learning Objective B

Recognize the components of the distance test for determining if moving expenses are deductible.

C Learning Objective C

Identify the requirements to meet the time test for determining if moving expenses are deductible.

D Learning Objective D

Distinguish moving expenses that are deductible.

E Learning Objective E

Determine the tax treatment of moving expenses when an employer reimburses some or all moving expenses.