

2022 Moving Expense Deduction

3913

Attach to your California Form 540 or Form 540NR.

Name(s) as shown on tax return

Your SSN or ITIN

Before you begin: Are you a military member?

Yes. See **Members of the Armed Forces** section in the instructions before you continue on to line 1 below.

No. See the **Distance Test** and **Time Test** in the instructions under **Non-military Members** section to find out if you can deduct your moving expenses.

1	Transportation and storage of household goods and personal effects. See instructions.....	1	
2	Travel (including lodging) from your old home to your new home. Do not include the cost of meals. See instructions.....	2	
3	Add line 1 and line 2.....	3	
4	Enter the total amount your employer or the government paid you for the expenses listed on line 1 and line 2 that is not included in box 1 of your federal Form W-2 (wages).....	4	
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Schedule CA (540), Part I, Section A, line 1h, column C or Schedule CA (540NR), Part II, Section A, line 1h, column C. If you checked the Yes box above for military member , you have no CA adjustment. Do not enter the result on Schedule CA. See instructions. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Schedule CA (540), Part I, line 14, column C or Schedule CA (540NR), Part II, line 14, column C. This is your moving expense deduction . If you checked the Yes box above for military member , you have no CA adjustment. Do not enter the result on Schedule CA. See instructions.....	5	

Advanced Draft
as of 09/21/23