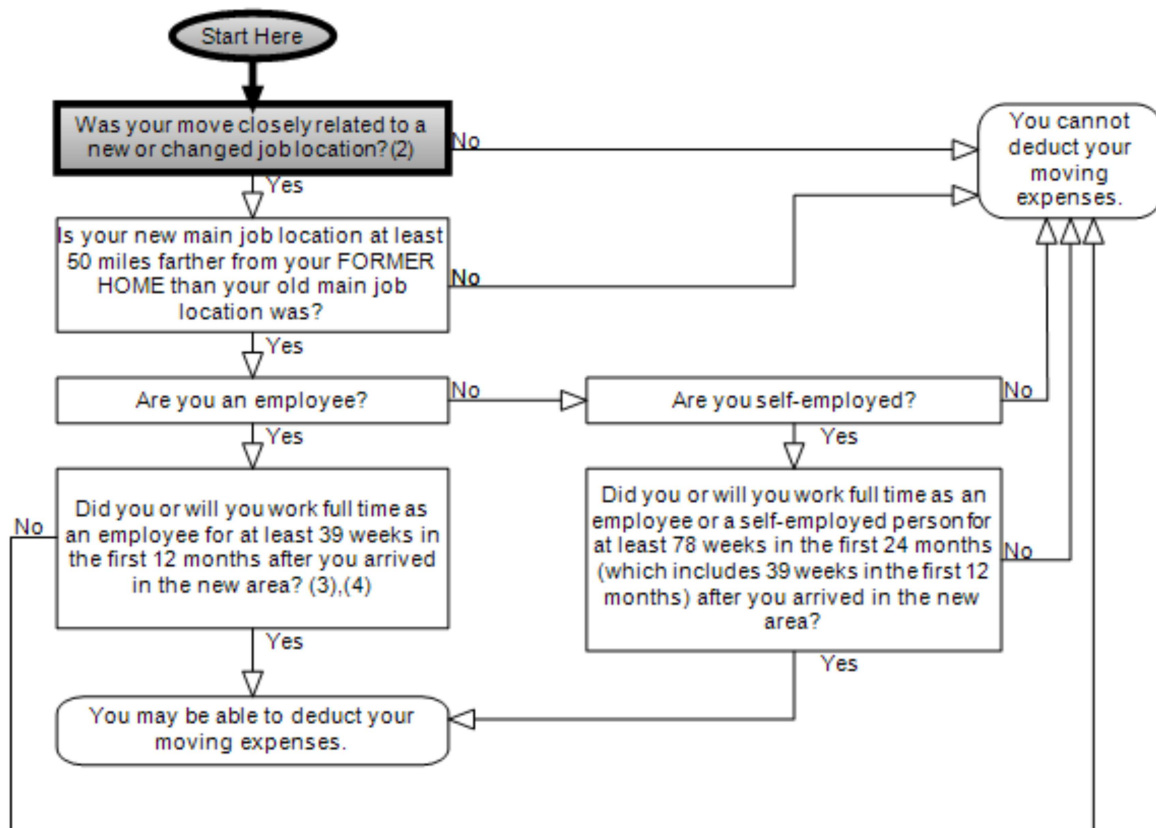


Moving Expenses - 2010



(1) Military persons should see Members of the Armed Forces for special rules that apply to them.

(2) Your move must be closely related to the start of work at your new job location. See Related to Start of Work.

(3) If you deduct expenses and do not meet this test later, you must either file an amended tax return or report your moving expense deduction as other income. See Time Test Not Yet Met.

(4) If you became self-employed during the first 12 months, answer YES if your time as a full-time employee added to your time as a self-employed person equals or will equal at least 78 weeks in the first 24 months (including 39 weeks in the first 12 months) after you arrived in the new area.

This flowchart is from I.R.S. Publication 521.