

# 2021 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.

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

Advanced Draft as of 1/11/21