Form **3903**

Department of the Treasury
Internal Revenue Service

Moving Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form3903* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **170**

Name(s) shown on return

Your social security number

Before you begin: You can deduct moving expenses only if you are a **Member of the Armed Forces** on active duty and, due to a military order, you, your spouse, or your dependents move because of a permanent change of station, or you are a **Member of the Intelligence Community** who moves due to a change in assignment that requires relocation.

Check here to certify that you meet these requirements. See the instructions . . . . . ☐

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 (see instructions). **Do not** include the cost of meals	**2**	
3	Add lines 1 and 2	**3**	
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	
5	Is line 3 **more than** line 4?		
	☐ **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 Form 1040, 1040-SR, or 1040-NR, line 1h.		
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 14. This is your **moving expense deduction**	**5**	