If you do not move within 1 year of the date you begin work, you ordinarily cannot deduct the expenses unless you can show that circumstances existed that prevented the move within that time.

**Example.** Your family moved more than a year after you started work at a new location. You delayed the move for 18 months to allow your child to complete high school. You can deduct your moving expenses.

Closely related in place. You can generally consider your move closely related in place to the start of work if the distance from your new home to the new job location is not more than the distance from your former home to the new job location. If your move does not meet this requirement, you may still be able to deduct moving expenses if you can show that:

- You are required to live at your new home as a condition of your employment, or
- You will spend less time or money commuting from your new home to your new job location.

**Home defined.** Your home means your main home (residence). It can be a house, apartment, condominium, houseboat, house trailer, or similar dwelling. It does not include other homes owned or kept up by you or members of your family. It also does not include a seasonal home, such as a summer beach cottage. Your former home means your home before you left for your new job location. Your new home means your home within the area of your new job location.

**Retirees or survivors.** You may be able to deduct the expenses of moving to the United States or its possessions even though the move is not related to the start of work at a new job location. You must have worked outside the United States or be a survivor of someone who did. See Retirees or Survivors Who Move to the United States, later.

**Distance Test**

Your move will meet the distance test if your new main job location is at least 50 miles farther from your former home than your old main job location was from your former home. For example, if your old main job location was 3 miles from your former home, your new main job location must be at least 53 miles from that former home. You can use Worksheet 1 to see if you meet this test.

The distance between a job location and your home is the shortest of the more commonly traveled routes between them. The distance test considers only the location of your former home. It does not take into account the location of your new home. See Figure A, below.

**Figure A: Illustration of Distance Test**

![Diagram showing distance test](image)

**DISTANCE TEST IS MET**

Your new main job location is at least 50 miles farther from your former residence than your old main job location was.

**DISTANCE TEST IS NOT MET**

Your new main job location is not at least 50 miles farther from your former residence than your old main job location was.