

FOR TAX YEAR 2017

HARIHARAN THIYAGARAJAN & NALINI RAJAMANICKAM

GLOBAL TAXES LLC
2530 Pebble Creek Ln
Cumming, GA 30041
(212)920-4151

GLOBAL TAXES LLC

2530 Pebble Creek Ln
Cumming, GA 30041
tsyamgupta@gmail.com
Phone: (212)920-4151 | Fax:

June 05, 2018

Hariharan Thiyagarajan & Nalini Rajamanickam
737 COW BOYS PKWY APT 2016
Irving, TX 75063

Hariharan Thiyagarajan & Nalini Rajamanickam:

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$1,281 Refund	Direct Deposit to **0283

Sign and date these return(s) and mail them on or before the filing deadline to the address provided:

Federal Income Tax

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0002

Sincerely,

ARVSS MANIKUMAR
GLOBAL TAXES LLC

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2530 Pebble Creek Ln
Cumming, GA 30041
tsyamgupta@gmail.com
Phone: (212)920-4151 | Fax:

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737 COW BOYS PKWY APT 2016
Irving, TX 75063

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (212)920-4151.

Sincerely,

ARVSS MANIKUMAR
GLOBAL TAXES LLC

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning _____, 2017, ending _____, 20

See separate instructions.

Your first name and initial: Hariharan Last name: Thiyagarajan Your social security number: 612-51-6579

If a joint return, spouse's first name and initial: Nalini Last name: Rajamanickam Spouse's social security number: 988-75-4348

Home address (number and street). If you have a P.O. box, see instructions. 737 COW BOYS PKWY Apt. no. 2016

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Irving TX 75063

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

Make sure the SSN(s) above and on line 6c are correct. You Spouse

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) (see instructions)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Chk if child under age 17 qualifying for child tax credit (see instructions)
<u>Harini</u>	<u>Hariharan</u>	<u>988-75-4375</u>	<u>Daughter</u>	<input checked="" type="checkbox"/>
<u>Sabarivasan</u>	<u>Hariharan</u>	<u>942-96-7523</u>	<u>Son</u>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **4**

Boxes checked on 6a and 6b: 2
No. of children on 6c who:
• lived with you: 2
• did not live with you due to divorce or separation (see instructions): 0
Dependents on 6c not entered above: 0
Add numbers on lines above: **4**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	112,098
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	112,098

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	570
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN		
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	570
37	Subtract line 36 from line 22. This is your adjusted gross income	37	111,528

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.

▶ Attach to Form 1040.

OMB No. 1545-0074

2017

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

Name(s) shown on Form 1040

Hariharan Thiyagarajan & Nalini Rajamanickam

Your social security number

612-51-6579

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1			
	2 Enter amount from Form 1040, line 38 2				
	3 Multiply line 2 by 7.5% (0.075)	3			
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4		
Taxes You Paid	5 State and local (check only one box):				
	a <input type="checkbox"/> Income taxes, or	5	1,223		
	b <input checked="" type="checkbox"/> General sales taxes				
	6 Real estate taxes (see instructions)	6			
	7 Personal property taxes	7			
	8 Other taxes. List type and amount ▶	8			
	9 Add lines 5 through 8		9	1,223	
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10			
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11			
	Note: Your mortgage interest deduction may be limited (see instructions).				
	12 Points not reported to you on Form 1098. See instructions for special rules	12			
	13 Mortgage insurance premiums (see instructions)	13			
	14 Investment interest. Attach Form 4952 if required. See instructions.	14			
	15 Add lines 10 through 14		15		
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16			
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17			
	18 Carryover from prior year	18			
	19 Add lines 16 through 18			19	
Casualty and Theft Losses	20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions			20	
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instr. ▶ FORM 2106-EZ 23,760	21	23,760		
	22 Tax preparation fees	22			
	23 Other expenses - investment, safe deposit box, etc. List type and amount ▶	23			
	24 Add lines 21 through 23	24	23,760		
	25 Enter amount from Form 1040, line 38 25 111,528	25	111,528		
	26 Multiply line 25 by 2% (0.02)	26	2,231		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	21,529
Other Miscellaneous Deductions	28 Other - from list in instructions. List type and amount ▶			28	
Total Itemized Deductions	29 Is Form 1040, line 38, over \$156,900? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			29	22,752
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here				

For Paperwork Reduction Act Notice, see the instructions for Form 1040.

Schedule A (Form 1040) 2017

SCHEDULE 8812
(Form 1040A or 1040)

Child Tax Credit

OMB No. 1545-0074

2017

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **Go to www.irs.gov/Schedule8812 for instructions and the latest information.**

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Hariharan Thiyagarajan & Nalini Rajamanickam

612-51-6579

Part I Filers Who Have Certain Child Dependent(s) with an Individual Taxpayer Identification Number (ITIN)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is **not** a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

CAUTION

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an Individual Taxpayer Identification Number (ITIN) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes **No**

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes **No**

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes **No**

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes **No**

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here ▶

Part II Additional Child Tax Credit Filers

1 If you file Form 2555 or 2555-EZ **stop** here; you cannot claim the additional child tax credit.

If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 52).

1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040A, line 35).

1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040NR, line 49).

2 Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49 **2**

3 Subtract line 2 from line 1. If zero, **stop** here; you cannot claim this credit **3**

4a Earned income (see separate instructions) **4a**

b Nontaxable combat pay (see separate instructions) **4b**

5 Is the amount on line 4a more than \$3,000?

No. Leave line 5 blank and enter -0- on line 6.

Yes. Subtract \$3,000 from the amount on line 4a. Enter the result **5**

6 Multiply the amount on line 5 by 15% (0.15) and enter the result **6**

Next. Do you have three or more qualifying children?

No. If line 6 is zero, **stop** here; you cannot claim this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2017

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC),
and Additional Child Tax Credit (ACTC)

► To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.
► Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return <u>Hariharan Thiyagarajan & Nalini Rajamanickam</u>	Taxpayer identification number <u>612-51-6579</u>
Enter preparer's name and PTIN <u>ARVSS MANIKUMAR</u> <u>P02090332</u>	

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) claimed on this return and complete the related Parts I-IV for the credit(s) claimed (check all that apply).	EIC <input type="checkbox"/>	CTC/ACTC <input checked="" type="checkbox"/>	AOTC <input type="checkbox"/>
1 Did you complete the return based on information for tax year 2017 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following: <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) • Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount 	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
4 Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing the return, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare Form 8867 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s) List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
a Did you complete the required recertification Form 8862?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

For Paperwork Reduction Act Notice, see separate instructions.

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ACTC	AOTC
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming EIC and does not have a qualifying child.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Part III Due Diligence Questions for Returns Claiming CTC and/or ACTC (If the return does not claim CTC or ACTC, go to Part IV.)

10a Did all children for whom the taxpayer is claiming the CTC/ACTC reside with the taxpayer? (If "Yes," go to question 10c; if "No," go to question 10b.)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
c Have you determined that the taxpayer has not released the claim to another person?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

11 Did the taxpayer provide substantiation such as a Form 1098-T and /or receipts for the qualified tuition and related expenses for the claimed AOTC?			<input type="checkbox"/> Yes <input type="checkbox"/> No
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Part V Credit Eligibility Certification

- ▶ **You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:**
 - A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and in what amount(s);
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;
 - C. Submit Form 8867 in the manner required; **and**
 - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of Form 8867,
 2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
 3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
 4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
 5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.
- ▶ **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.**

12 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Unreimbursed Employee Business Expenses

2017

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to www.irs.gov/Form2106EZ for the latest information.**

Attachment
Sequence No. **129A**

Your name <u>Hariharan Thiyagarajan</u>	Occupation in which you incurred expenses <u>SOFTWARE ENGINEER</u>	Social security number <u>612-51-6579</u>
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You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2017.

Caution: You can use the standard mileage rate for 2017 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 53.5 cents (0.535). Enter the result here	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment	3	15,600
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment . . .	4	5,760
5 Meals and entertainment expenses: \$ <u>4,800</u> x 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	5	2,400
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	23,760

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____
- 8 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:
- a Business _____ b Commuting (see instructions) _____ c Other _____
- 9 Was your vehicle available for personal use during off-duty hours? Yes No
- 10 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 11a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No

For Paperwork Reduction Act Notice, see your tax return instructions.

Moving Expenses

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/Form3903 for the latest information.
► Attach to Form 1040 or Form 1040NR.

2017

Attachment
Sequence No. **170**

Name(s) shown on return

Hariharan Thiyagarajan & Nalini Rajamanickam

Your social security number

612-51-6579

- Before you begin:**
- See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
 - See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	350
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	220
3	Add lines 1 and 2	3	570
4	Enter the total amount your employer 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? <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 Form 1040, line 7, or Form 1040NR, line 8. <input checked="" type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	570

General Instructions
Future Developments

For the latest information about developments related to Form 3903 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form3903.

What's New

For 2017, the standard mileage rate for using your vehicle to move to a new home is 17 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance and time tests that follow. Also, your move must be closely related both in time and place to the start of work at your new job location. For more details, see Pub. 521.

TIP *Members of the Armed Forces may not have to meet the distance and time tests. See Members of the Armed Forces later in the instructions.*

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

TIP *To see if you meet the distance test, you can use the worksheet below.*

Distance Test Worksheet

Keep a Copy for Your Records

1.	Number of miles from your old home to your new workplace	1.	<u>1,200</u> miles
2.	Number of miles from your old home to your old workplace	2.	<u>24</u> miles
3.	Subtract line 2 from line 1. If zero or less, enter -0-	3.	<u>1,176</u> miles
Is line 3 at least 50 miles?			
<input checked="" type="checkbox"/> Yes. You meet this test.			
<input type="checkbox"/> No. You do not meet this test. You cannot deduct your moving expenses. Do not complete Form 3903.			

For Paperwork Reduction Act Notice, see your tax return instructions.