

2025 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.

- 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. **Do not** include the cost of meals.
See instructions. **2** _____
- 3** Add line 1 and line 2. **3** _____
- 4** Enter the total amount your employer or the government paid you for the expenses listed on line 1 and line 2 that is **not** included in box 1 of your federal Form W-2 (wages). See instructions **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 Schedule CA (540), Part I, Section A, line 1h, column C or Schedule CA (540NR), Part II, Section A, line 1h, column C.
If you checked the Yes box above for **military member**, you have no California adjustment.
Do not enter the result on Schedule CA (540 or 540NR). See instructions.
- ☐ **Yes.** 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 **moving expense deduction**.
If you checked the Yes box above for **military member**, you have no California adjustment.
Do not enter the result on Schedule CA (540 or 540NR). See instructions. **5** _____