	Eligibility			Tax Implications	
Expenditure	Always Permissible	Permissible with Approval	Never Permissible	Taxable	Not Taxable
Two <u>Pre-move</u> House hunting Trip(s) (includes travel, lodging, meals, etc.)		Х		Х	
Airfare from former home to new home for the move trip for Employee and each Household Member	Х			Х	
Airfare, cost of travel via motor vehicle (including tolls and parking), lodging and meals enroute from former home to new home for Non-Household member for the move trip.			X	Х	
Cost of Travel via motor vehicle from former home to new home at the standard mileage rate for moving expenses or rental car costs for Employee and each Household member for the move trip.	Х			Х	
Cost of Travel via motor vehicle from former home to new home (standard mileage rate for business less the standard mileage rate for moving expenses) for Employee and each Household member for the move trip.	X			Х	
Tolls and Parking Fees incurred in route to new home	Х			Х	
Cost of lodging in route to new home for the move trip including day of arrival for Employee and Household members	Х			Х	
Meals for Employee and Household members incurred in route to new home for the move trip.	Х			Х	
Cost of Transportation of household goods and personal effects via Common Carrier (i.e., United Van Lines, etc.)	Х			Х	
Cost of Transportation of household goods and personal effects via Non-Common Carrier (i.e., truck rental such as U-Haul or Ryder)	Х			Х	
Moving Supplies (boxes, tape, etc.)	Х			Х	
Cost of packing, shipping household goods and personal effects	Х			Х	
Cost of shipping car/pets to new home	Х			Χ	
Temporary Housing after day of Arrival (Max: 14 nights)		Х		Х	
Rental car after the move for up to 7 consecutive days	X			Χ	
Storage of household goods and personal effects for up to 30 consecutive days after the day your household goods are moved from your former home and before they are delivered to your new home.		Х		Х	
Storage of household goods and personal effects after the 30th consecutive day up to 60 days		Х		Х	
Any part of the purchase price of new home			Х	Х	
Car tags and Driver's License			Х	Χ	
Expenses of buying or selling a home			Х	Χ	
Expenses of getting or breaking a lease			Χ	Χ	

	Eligibility			Tax Implications	
Expenditure	Always Permissible	Permissible with Approval	Never Permissible	Taxable	Not Taxable
Home improvements to help sell your home			X	Χ	
Loss on the sale of your home			X	Χ	
Losses from disposing of memberships in clubs			X	Χ	
Mortgage penalties			Χ	Χ	
Real estate taxes			Χ	Χ	
Refitting of carpets and draperies			X	Χ	
Security deposits (including any given up due to the move)			X	Х	
Side trips outside the direct move from former to new home			Х	Х	