

Moving expenses

SIMPLIFIED METHOD • v.2026-10-06

One form per move. Complete coloured cells. Amounts in CAD; dates: YYYY-MM-DD. Key: blue = text; green = numbers or dates; grey = automatic calculation.

01 IDENTIFICATION AND RESIDENCES

First and last name	
Tax year (year of payment)	
Reason	
Moving date	
Work / studies start date at new location	
Former residence — number, street, apartment	
City, province / region, postal code, country	
New residence — number, street, apartment	
City, province / region, postal code, country	
Former employer / institution / business	
Former location — full address	
New employer / institution / business	
New location — full address	

02 DISTANCES AND SPECIAL CIRCUMSTANCES

Former residence → new work / study location (km)	
New residence → new work / study location (km)	
Distance closer (km) — automatic calculation	

At least 40 km closer by the shortest usual public route. International move: eligibility to be reviewed by GestionJC. Studies: full-time post-secondary program.

03 TRAVEL TO THE NEW RESIDENCE

Transporting and storing household effects	
Travel dates — from / to	
Number of people who moved	
Mode(s) of transportation	
Province / territory where vehicle travel began	
Vehicle kilometres travelled for the move	
Other expenses: fares, tolls, ferries, etc.	
Accommodation en route — amount paid	
Number of nights en route	
Meals en route — number of days	
Meals en route — total meals for all people	

Meals and vehicle: annual rates applied by GestionJC. Attach details for multiple trips / vehicles. Other expenses remain based on actual amounts.

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04 TEMPORARY MEALS AND LODGING — EXCLUDING TRAVEL

Period — from / to; number of people	
Temporary lodging — amount paid	
Temporary lodging — number of nights	
Temporary meals — number of days	
Temporary meals — total meals for all people	

Maximum of 15 days in total near the former or new residence. Report travel expenses separately from temporary living expenses.

05 LEASE AND INCIDENTAL COSTS

Lease cancellation (exclude rent before cancellation)	
Legal documents — address changes	
Replacing driver's licence / vehicle registration	
Connecting and disconnecting utilities	

06 SALE, PURCHASE AND VACANT RESIDENCE — IF APPLICABLE

Sale date of former residence	
Selling price (information only)	
Real estate agent's commission	
Notary / lawyer — sale	
Advertising for sale	
Other selling costs — amount	
Specify (e.g., mortgage prepayment penalty)	
Purchase date of new residence	
Purchase price (information only)	
Notary / lawyer — purchase	
Transfer taxes / registration of title	

Purchase costs: former residence sold by you or your spouse because of the move. Exclude purchase price, property taxes and GST/HST/QST.

Maintaining vacant former residence — actual costs	
Period vacant and listed for sale — from / to	

Maintenance: \$5,000 limit. Residence not rented or occupied by you or your former household, with reasonable efforts to sell it during the period.

07 INCOME AND REIMBURSEMENTS

Net income at new location after the move	
Student: taxable scholarships / awards (federal)	
Student: research grants — net amount	
Allowances / reimbursements received or receivable	
Allowances / reimbursements included in income	
Expenses paid directly by employer (not entered above)	

Attach slips, reimbursement details and any unused expense carryforwards (federal / Québec). Indicate any expense allocation with a spouse.

Keep supporting documents. Foreign currency: attach amounts, currencies and dates. Information questionnaire: final eligibility and deduction reviewed by GestionJC.