

## RELOCATION EXPENSE FORM MOVING EXPENSES ONLY

- List ALL expenses related to this trip - including prepayments and third party payments
- ALL TAXABLE RELOCATION EXPENSES WILL BE PAID THROUGH PAYROLL
- ORIGINAL receipts required for ALL NONTAXABLE expenses
- Only copies of receipts are required for substantiation of taxable expenses incurred.
- Do not send original receipts for taxable reimbursements to the Tax Department.
- Submit completed form to the Tax Department within 60 days of appointment in HRMS.

(1) EMPLID, Student ID, or SSN \_\_\_\_\_  
START DATE \_\_\_\_\_  
VENDOR NO. \_\_\_\_\_  
TR NO. \_\_\_\_\_

(2) Name			(3) Trip Dates End: _____		
(4) Origination Address			(6) Supplemental Information/Explanation:		
(5) Destination Address			(7) Foreign Exchange Rate		
Breakdown of ALL expenses for this trip Include 3rd party payments and prepayments			ALL TAXABLE RELOCATION EXPENSES WILL BE PAID THROUGH PAYROLL		
(8) EXPENSE INFORMATION		NONTAXABLE	TAXABLE	(9) PAYROLL INFORMATION	
TYPE OF EXPENSE	BUOB	Receipts required	Receipts not required	Payroll Information for EMPLOYEES: Enter account number and BUOB	
Meals	3652	*****		(B) Taxable Reimbursements to Employee:	
Airfare & Baggage Fees	3652			RLT Travel _____ \$	
Rental Car and Gas Receipts	3652			LC DEPT FUND BUOB AMOUNT	
Mileage ( ) X ( ) miles	3652			RLT _____ \$	
Hotel Room & Tax	3652			LC DEPT FUND BUOB AMOUNT	
Limo/Taxi/Parking/Tolls	3652			(A) Taxable Income to Employee - Third Party and Advance Payments:	
Moving Van and Gas Receipts	3552			RLV _____ \$	
Moving Company	3552			LC DEPT FUND BUOB AMOUNT	
Storage 1st 30 Days	3552		*****	RLN Travel _____ \$	
Storage After 30 Days	3593	*****		LC DEPT FUND BUOB AMOUNT	
Temporary Housing	3593	*****		RLN _____ \$	
Moving Supplies	3552			LC DEPT FUND BUOB AMOUNT	
				(B) Nontaxable Reimbursements to Employee:	
				RLN Travel _____ \$	
				LC DEPT FUND BUOB AMOUNT	
				RLN _____ \$	
				LC DEPT FUND BUOB AMOUNT	
Grand Total or Departmental Limit		\$	\$	(A) Nontaxable Third Party Payments:	
Pmts. to Third Parties and Prepayments: (A)				RLN _____ \$	
PO, TA, TR or CR No. _____				LC DEPT FUND BUOB AMOUNT	
PO, TA, TR or CR No. _____					
PO, TA, TR or CR No. _____					
Subtract (A) amounts from Grand Total/Dept. Limit					
If less than 0, I owe Washington University					
If greater than 0, Washington U. owes me (B)					

(10) Acknowledgements:

Traveler's Signature \_\_\_\_\_ Date: \_\_\_\_\_

Verified in Tax By \_\_\_\_\_ Date: \_\_\_\_\_

Prepared by \_\_\_\_\_

Preparer's WUSTL email address and phone \_\_\_\_\_

Approver's Signature \_\_\_\_\_ Date: \_\_\_\_\_

Print Approver Name \_\_\_\_\_

Exception Approval \_\_\_\_\_ Date: \_\_\_\_\_

Print Exception Approver Name \_\_\_\_\_ Title \_\_\_\_\_

## INSTRUCTIONS FOR RELOCATION EXPENSE FORMS

### Moving Expense Only

#### General Instructions

- All moving expenses, whether reimbursed to the individual or paid directly to a vendor on behalf of the individual, must be reported to the Tax Department on a **Moving Expenses Only Form**.
- Only copies of receipts must be submitted with the relocation form for taxable expenses. Original receipts for taxable items should be retained by the individual that incurred the expense. Any original receipts sent to the Tax Department for taxable payments will be returned to the department.
- Nontaxable moving expense reimbursements require *original* receipts. Failure to provide original receipts for expenses that would otherwise be nontaxable will result in expenses being reclassified as taxable expenses that must be paid via Payroll. The employee can complete IRS Form 3903 to determine whether the expenses qualify as nontaxable moving expenses that may be deducted on the recipient's US tax return.
- Forms must be submitted to the Tax Department within 60 days of individual's start date.

#### Specific Instructions

- (1) Provide EMPLID. If EMPLID is not available, use Student ID or SSN and expected start date.
- (2) Name of employee, stipend recipient, fellow, or student for whom the expenses were incurred.
- (3) Enter the start and end dates of the actual move for which the expenses were incurred.
- (4) Enter the primary address from which the individual is moving. Although items may have been stored at multiple locations, this should be the individual's prior permanent residence.
- (5) Enter the address to which the individual is moving.
- (6) Enter any supplemental information related to the move. Include the number of household members involved in the move and a description of any special circumstances.
- (7) If expenses were incurred using foreign currency, enter the exchange rate for the date on which the expense were incurred.
- (8) EXPENSE INFORMATION
  - Provide a breakdown of expenses incurred by category.
  - Add additional types of expenses as needed. Use multiple moving expense forms if additional space is needed.
  - Use prepopulated BUOBs where applicable, or enter the appropriate BUOB.  
Relocation BUOBs are as follows:
    - 3552 Relocation Expense  
Moving household goods and temporary storage of household goods.
    - 3585 Moving Expense - Offices  
Moving offices & laboratories of new employee.
    - 3593 Other Moving Expenses  
Includes breaking lease fees, storage after 30 days, temporary housing, other miscellaneous fees, other nondeductible expenses. Note that most expenses charged to this BUOB are taxable income to the individual.
    - 3652 Relocation Travel  
Travel of employee and household members from old home to new home.
    - 3676 Pre-move Expenses  
All house hunting expenses and other expenses related to preparation of a move; all expenses charged to this BUOB are taxable income to the individual. This BUOB should not be used on the Moving Expenses Only form. Use House Hunting Only form to report pre-move expenses.
  - **Gas Receipts.** Gas receipts are reimburseable for rental vehicles only, including rental cars and moving trucks. For use of personal vehicles, use mileage rate in effect at the time of travel.

## INSTRUCTIONS FOR RELOCATION EXPENSE FORMS

### Moving Expense Only

- **Mileage Rates.** Personal vehicle use will be reimbursed using the mileage rate in effect at the time of travel. Please visit Tax Department Website (<http://tax.wustl.edu>) for rates.
  - Enter taxable and nontaxable amounts in the columns provided.
    - Refer to the Relocation Expense Guide, available at <http://tax.wustl.edu>, for a list of nontaxable expenses. Any expenses not *specifically* listed as nontaxable must be reported in the taxable column.
  - Include all direct payments made to vendors on the individual's behalf as well as any prepayments.
  - Calculate any amounts overpaid or still owed to the individual.
    - In the event of an overpayment, the employee will need to remit the amount overpaid to the department.
    - In the event that WU owes the individual, the following payments will be made *after the individual's start date* \*:
      - ◆ Nontaxable payments to employees will be made via Accounts Payable on a TR.
      - ◆ Taxable payments to employees will be made via Payroll after the individual's start date.
      - ◆ Taxable payments to nonemployees will be made via Accounts Payable on a CR.
- \* For reimbursements prior to commencement of employment, the Relocation **Waiver for Payment** Form must be completed and submitted to the Tax Department with the **Moving Expenses Only** Form.*

(9) PAYROLL INFORMATION

Enter the account numbers to which the expenses incurred will be charged.

(10) Traveler and approver must sign the Relocation form.

Include the preparer's contact information in the event that the Tax Department has questions or needs  
Print approver name.

Exception approval is required when original receipts for nontaxable reimbursements are not provided.