

## Moving Allowance

The College has provided you with a moving allowance to assist you with the expense of moving to the Northampton area. Internal Revenue Service regulations allow us to use two alternatives in dispersing this allowance to you. It can be considered additional compensation subject to tax withholding, or it can be considered a reimbursement for expenses incurred by you with no tax withholding.

To receive this allowance **with** taxes withheld complete Attachment A.

To receive this allowance **without** taxes withheld complete Attachment B.

Notes:

1. Any part of the allowance not paid under Attachment B (without taxes withheld) due to insufficient qualifying expenses will be paid under Attachment A (with taxes withheld). Do not complete Attachment A; we will automatically insure that you receive the full allowance.
2. Failure to return Attachment A or B by December 1 will result in the payment of the allowance with tax withholding (alternative A) in order to comply with tax laws and meet tax reporting deadlines for that tax year.

If you have any questions, please contact the Payroll and Disbursements Office (585-2227) or me (585-2222).

Sincerely yours,

William J. Sheehan  
Chief Accountant

WJS/mz

## MOVING ALLOWANCE

### Alternative A – Tax Withholding

- o Please include the full amount of the moving allowance in my next paycheck. I understand that the payment will be fully taxed under this option. No substantiation of expenses will be provided.

Signed \_\_\_\_\_

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

Social Security Number \_\_\_\_\_

Date \_\_\_\_\_

Return this form to the Payroll and Disbursements Office, College Hall #8, Smith College, Northampton, MA 01063.

## MOVING ALLOWANCE

### Alternative B - No Tax Withholding

- Please include, up to the full amount of the moving allowance, in my next paycheck, reimbursement for the following expenses related to my move. I understand this payment will not be subject to tax withholding.

Deductible Expenses:

1. Moving household goods and personal effects from your former residence to your new residence:

Dates of move: from \_\_\_\_\_ to \_\_\_\_\_

Itemization of Expenses (attach original receipts, bills, invoices):

Date	Nature of Expense	Vendor	Amount

TOTAL \_\_\_\_\_

2. Your travel, including lodging, excluding meals, from your former residence to your new residence:

Dates of travel: from \_\_\_\_\_ to \_\_\_\_\_

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Itemization of expenses (attached original receipts, bills, invoices):

Date	Nature of Expense	Vendor	Amount

TOTAL \_\_\_\_\_

TOTAL Moving and Travel Expenses \_\_\_\_\_

Note: EXCLUDED expenses: (1) Pre-move house hunting trips, (2) temporary living accommodations, (3) costs of selling former residence or purchasing new residence, (4) settling an expired or obtaining a new lease, (5) meals while traveling or in temporary quarters.

To qualify your move must:

- 1) Meet the IRS Distance Test

The distance from your former residence to Smith College must be at least 50 miles further than the distance you traveled from your former residence to your former work location.

and

- 2) Meet the Time Test

You must be employed full-time at the College at least 39 of the 52 weeks following your arrival in the Smith College area.

Alternative B – No Tax Withholding, page 3

I certify that the expenses listed meet the requirement of the law pertaining to moving expenses, and that the distance and time tests are met.

Signed \_\_\_\_\_

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

Social Security Number \_\_\_\_\_

Date \_\_\_\_\_

Please return this form, along with documentation, to the Payroll and Disbursements Office, College Hall #8, Smith College, Northampton, MA 01063.

