

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 Office (585-2227) or me (585-2222).

Sincerely yours,

William J. Sheehan
Controller

WJS/lj

MOVING ALLOWANCE

Alternative A—Tax Withholding

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 _____

Date _____

Return this form to the Payroll Office, College Hall #204, 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	\$

Alternative B—Tax Withholding

Signed _____

Print Name _____

Date _____

Please return this form, along with documentation, to the Payroll Office, College Hall #204,
Smith College, Northampton, MA 01063.