

NORTH DAKOTA STATE UNIVERSITY
Moving Expense Documentation Form

Employee Name _____ **SSN#** _____ - _____ - _____

Purpose of Form – This form is to be completed by the employing department to assist the Accounting Office in breaking down the expenses between what is reported to the employee as non-taxable and taxable on IRS form 4782. The instructions and definitions on the back of this form are intended to help with expense classification and provide additional guidance on reimbursable moving expenses under NDSU policy.

(TCC 409) NON-TAXABLE MOVING EXPENSES

1. Transportation expenses related to moving personal effects and household goods from old to new home.

\$ _____

2. Travel and lodging payments for expenses of the employee and immediate family while in transit from old to new home.

\$ _____

(TCC 407) TAXABLE MOVING EXPENSES

3. Pre-move househunting expenses.

\$ _____

4. Meal expenses.

\$ _____

5. Temporary Living Expenses.

\$ _____

[Notes: The figures entered in 3, 4, and 5, above, are totaled and entered on IRS form 4782, line 3, by the Accounting Office.]

See Instructions and Definitions on Reverse side

INSTRUCTIONS AND DEFINITIONS:

1. Transportation expenses related to moving personal effects and household goods from old to new home. (Per NDSU Policy Section 171, part 4.3)
[Notes: a) Transportation expenses are the actual costs of moving the personal belongings; b) may include gas and oil for rental van (*receipt required*) and storage costs (*receipt required*); and c) moving van expenses may be paid by department (*invoice required*) or reimbursed to employee (*receipt required*); d) lodging and/or meal expenses should not be included here (see number 2 below); e) figure in this category is reported by the Accounting Office on IRS form 4782, line 1.]
2. Travel and lodging payments for expenses of the employee and immediate family while in transit from old to new home. (Per NDSU Policy Section 171, part 4.1)
[Notes: a) This category includes mileage and lodging expenses while in transit to new locality: once destination is reached, temporary living quarters may apply (number 5, below); b) mileage is reimbursed based on employee per mile rates; c) lodging reimbursed based on employee travel rules (*lodging receipt required*); d) meal expenses should not be included here (see number 4, below); e) “immediate family” will be defined as someone who is a member of the employee’s household (i.e., anyone who has both the former and new home as his/her [home](#).); f) Lodging expenses while in transit and in temporary living quarters must not exceed 10 days; g) figure in this category is reported by the Accounting Office on IRS form 4782, line 2.]
3. Pre-move househunting expenses. (Per NDSU Policy Section 171, part 4.2)
[Notes: a) This category includes personal travel reimbursed to employee and spouse for arranging living accommodations; b) limited to one round trip; c) length of stay limited to three days; d) personal travel includes airline travel (*receipt required*), or personal vehicle (employee mileage rates, *no receipt required*), lodging, and meal expenses. e) Meal expenses in this category are based on either the employee per diem rates (employee and spouse only: in-state or out-of-state rates, depending on location during the quarter claimed) or actual cost of meals (if lower than per diem – *receipt required*); f) No receipt is required for meal expenses if claiming per diem rates.]
4. Meal expenses. (Per NDSU Policy Section 171, part 4.1)
[Notes: a) This category includes meal expenses for the “immediate family” (see definition in 2e, above) related to move from old to new home (number 2 above) or while occupying temporary living quarters (number 5 below), both not to exceed 10 days; b) Meal expenses in this category are based on either the employee per diem rates (employee and immediate family: in-state or out-of-state rates, depending on location during the quarter claimed) or actual cost of meals (if lower than per diem – *receipt required*); c) No receipt is required for meal expenses if claiming per diem rates.]
5. Temporary Living Expenses. (Per NDSU Policy Section 171, part 4.1)
[Notes: a) Includes lodging expenses once the vicinity has been reached where new home is located; b) Includes lodging expenses of employee and immediate family (*lodging receipt required*); c) Lodging expenses while in transit and in temporary living quarters must not exceed 10 days; d) meal expenses should not be included here (see number 4, above).]

Overall Amount Limitations – For permanent staff already employed by the North Dakota University System, but transferred to a new work location within the state, reimbursement for the above expenses is limited to the lower of the amount pre-approved on the individual’s Request to Reimburse Moving Expense form, or \$5,000 (NDCC 44-08-04.3). For new permanent staff not already employed by the North Dakota University System, moving expenses are limited to the amount pre-approved for the individual on the Request to Reimburse Moving Expense form.