

STATE OF DELAWARE
DEPARTMENT OF FINANCE

DIVISION OF REVENUE
INFORMATION CIRCULAR 73-17

December 10, 1973

SUBJECT: Personal Income Tax
- Moving Expenses

Internal Revenue Code, Section 217 permits a taxpayer, as an employee or as a self-employed individual, to deduct from gross income in computing adjusted gross income certain expenses incurred in moving from one location to another, if the move is incident to the commencement of work in a new location.

Moving expenses which qualify for allowance under Federal law, may be claimed as a deduction from Delaware income by a taxpayer moving into the State of Delaware without adjustment. However, an adjustment disallowing such moving expenses would be required on the return of a taxpayer who moves out of the State and files a non-resident or part-year return, to the extent such expenses are not attributable or related to taxable income derived from sources in Delaware.


Robert R. Smyers
Assistant Director

mrs

DISTRIBUTION: B and C