

Pilot Professional Deductions

Months Flown:	Total months flown?	Months
	Of total months flown, how many were Domestic?	Months
	Of total months flown, how many were International?	Months
	Of total months flown, how many were Mixed?	Months

Receipts are required for individual expenses of \$75 or more. Any Individual travel expense item under \$75 must be entered into your logbook, including item, date & cost. Receipts are required for all other expenses such as supplies and uniform items. All expenses below must be specifically for business use and not reimbursed by your employer. Enter amounts as yearly totals unless otherwise specified. Keep receipts for your records. If both you and your spouse fly, use an additional Professional Deduction sheet. DO NOT combine expenses on this form!

Total Uniform Payroll Deduction Amount, from your last check stub					\$
Layover Transportation Expense: List the amount you spend per month on taxi, bus, subway, rental car, etc.					\$
Additional Items Purchased: DO NOT list items purchased with points or included in amount from payroll deductions					
Uniform Alterations	\$	Airline Luggage Tags	\$	Cell Phone Purchase	\$
Uniform Belt	\$	Personal Organizer	\$	Answering Service/Machine	\$
Uniform Epaulets	\$	Logbook	\$	Professional Publications	\$
Uniform Jacket	\$	Flashlight	\$	Dues for Pilot Organizations	\$
Uniform Hat	\$	Batteries	\$	Internet Access Fees - Home	\$
Uniform Pants	\$	Portable Alarm Clock	\$	Internet Access Fees - Layover	\$
Uniform Shirt	\$	Portable Curling Iron	\$	Computer Usage Fees (PC FOS)	\$
Uniform Sweater	\$	Portable Hair Dryer	\$	Computer Printer Supplies	\$
Uniform Tie	\$	Portable Iron	\$	Bid/Trading Software	\$
Uniform Winter Jacket	\$	Portable Security Device	\$	Bid Service Fees	\$
Uniform Scarf	\$	Portable Smoke Detector	\$	Bid Mailing Fees	\$
Wings	\$	Int'l Voltage Converter	\$	Manual Replacement	\$
Sunglasses	\$	Foreign Visa	\$	ID Replacement	\$
Cockpit Keys	\$	Passport Fee	\$	Tips - Limo Drivers	\$
Jet Bridge/Jet Way Keys	\$	Passport Photo	\$	ATM Fees on Layovers	\$
Uniform Shoes:		Company Business Cards	\$	Check Cashing Fees on Layovers	\$
Must be purchased from a uniform shop or ASU		Company Copy/Fax Expense	\$	Drug Testing Expenses	\$
Shoe Shine - Uniform Shoes	\$	Company Mailing Expense	\$	FAA medical Expenses	\$
Shoe Repair - Uniform Shoes	\$	Company Phone Expense	\$	Union Dues	\$
Uniform Cleaning: (Not Reimbursed)		Call Waiting/Call Forwarding	\$	Union Initiation Fee	\$
Home Laundering - \$ Per Wk	\$	Dual Time Zone Watch	\$	Loss of License Insurance	\$
Laundering - \$ Per Wk	\$	Cockpit Supplies - Maps, etc.	\$	Foreign Language Expenses	\$
Dry Cleaning - \$ Per Wk	\$	Ear Piece / Headset	\$	Other:	\$
Luggage Items	\$	Pager Service	\$	Other:	\$
Garment Bag	\$	Pager Purchase	\$	Airport Parking Expense	\$
Flight Bag	\$	2nd Telephone Line	\$	Reserve Emergency Cab Fares	\$

Satellite/Co-Terminal Transportation

If you cover more than one airport, transportation to an airport other than where your mailbox is located is deductible.

Three Letter Airport Code		Number of Round Trips		Cost Per Round Trip	\$
Three Letter Airport Code		Number of Round Trips		Cost Per Round Trip	\$

Phone Usage

Cell Phone - While you are on Reserve, the entire base fee for your cell phone is deductible.

Number of Months On Reserve		Total Months Flown		Monthly Base Fee	\$
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Calling Card

Amount per month used on a calling card to call your home, home area or for work related calls	Per month	\$
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International/Domestic Pre Paid Calling Card

Amount per month used on a pre paid calling card for calling your home, home area or for work related calls?	Per month	\$
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Commuting/Non-Commuting Travel Expenses

Commuting expenses to your base for trips are NOT deductible. However, travel/overnight expenses for company meetings, or union events should be included here. Do not include travel expenses in this section that have been included in any other section.

Number of Round Trips		Cost of Transportation Per Round Trip	\$
Number of Nights in Hotel		Cost of Stay Per Night	\$

Commuter Pad Moving Expenses

If you transferred bases and moved your Commuter Pad, list the associated expenses below.

Old Base (Code)		New Base (Code)	
Distance driven to transport belongings	miles	Travel Expense	\$
Date Moved	/ /	Shipping Expense	\$
		Lodging Expense (only while in transit)	\$

National Guard / Military Reserve Secondary Job

If your military base is neither in the same city as your airline base, nor in your city of residence, all unreimbursable commuting and living expenses to/from and while on duty at the military base for overnight stays are deductible. New tax laws for Reservists and National Guard members allow an above-the-line deduction on the front of the 1040 if the post is more than 100 miles from your home and you are away from home overnight.

Number of nights spent at Post		Number of miles from home to post	miles
Did the Military provide housing?	Yes or No	Three Letter City Code Location of Post	
Hotel/Housing Expense paid by you	\$	Were you paid a per diem?	Yes or No
Local Transportation during Guard/Reserve	\$	What was the total per diem paid?	\$
Commuting miles driven to / from / at post	miles	Uniform Purchase & Maintenance Exp	\$

Job Hunting Expenses (only job search expenses in your present line of work are deductible.)

Simulator Prep Time for Interview	\$	Ground School Prep Expenses	\$
Transportation for Interview	\$	Hotel for Interview / Physical	\$
Transportation for Physical	\$	Publications	\$
Resume Expenses	\$	Telephone Expenses	\$
Mailing / Copying Expenses	\$	Application Fees	\$

Temporary Duty Expenses

Please complete the following section if you were on Temporary Duty or Temporary Assignment away from your home base during the year

Number of Days on TDY		Three Letter Code of TDY City	
Number of Days on TDY (2nd location)		Three Letter Code of 2nd TDY City	
Were you provided Housing?	Yes or No	Were you paid a per diem during your TDY?	Yes or No
Hotel/Housing Expense for TDY	\$	Utility Expense for TDY	\$
Local Transportation during TDY	\$	Local/LD Phone Usage during TDY	\$
Commuting Expense During TDY	\$	Purpose of TDY	

Training / Upgrade Expenses (Expenses incurred for training at your base are not deductible)

Number of Days in Training		Three Letter Code of Training City	
Number of Days in Training (2nd location)		Three Letter Code of 2nd Training City	
Hotel/Housing Expense during Training	\$	Local/LD Phone Usage during Training	\$
Transportation Expense during Training	\$	Upgrade Training Expense	\$

FFDO

Number of Days in Training		Three Letter Code of Training City	
Housing Expense During/To/From Training	\$	Local/LD Phone Usage during Training	\$
Transportation Expense To/From Training	\$	Equipment Expense	\$
Transportation Expense during Training	\$	Permit Fees	\$
Range Fees	\$	Ammunition / Targets	\$

Foreign Domicile * (Requires additional worksheet)

If you were based at a foreign domicile, there are two different ways to file.

The first is by taking a credit for any taxes that you have paid to a foreign country against tax due the U.S. This method must be used if you were domiciled out of the U.S. for less than one calendar year.

The second is to file as a bona fide resident of another country and claim an exemption of up to \$85,700 on any income earned in a foreign country. To meet the qualifications of a bona fide resident, you must be out of the U.S. for one complete calendar year (Jan 1 - Jan 1). You may need to file an extension until this qualification can be met. You do NOT have to be based in the same foreign country to meet this qualification, just out of the U.S. In order to claim the income exclusion, you must also pay income tax to the foreign country(s) where you claim residency if that country requires you to do so. If you elect just to pay a commuters tax or partial tax of a country, you DO NOT qualify as a bona fide resident. You must take the Foreign Tax Credit for any taxes paid.

Layover Grid

Do not complete the following grid if you are providing your flight schedules or have completed the days flown schedule on the previous page. Please make sure that all information is complete below. You need Departure Date, Departure Time in the AM or PM, Layover city, Return Date and Return Time in AM or PM for each trip. Only fill in the "return Date" for flights that take you back to your base. Do not list trips that you did not physically fly, i.e. paid sick leave or dropped trips. Do not include any turn arounds or same day trips.

For what dates? / / / to / / /

from: / / / to / / /

[illegible]

Per Diem Deduction Information

The government allows a deduction for each day that you are away from base. The IRS states that you can either itemize each layover city or you may take a standard rate per day. It is to your advantage to provide your schedules so your per diem allowance can be calculated based on your specific flying. The IRS will not allow a mix of schedules and days flown! All schedules must include three-letter airport codes.

- * Provide all 12 months of Flight Schedules (*preferred method*)
- * OR complete the days flown section below
- * OR transfer your schedule to the Layover Grid page provided

Per Diem Paid

You **MUST** provide the non-taxable Per Diem amount you were paid. This amount may be found on your W-2 next to the letter "L", or on your last paystub of the year. *If you cannot locate it, contact your employer for this required amount.*

\$

If you flew any international, including Alaska, Hawaii, Canada and Mexico, you will maximize your per diem deduction by providing your monthly flight schedules or completing a layover grid. These schedules must have the layover city or three-letter airport code on them. If you do not have your schedules, you can use your flight log to complete the layover grid.

Fill in the table below if no schedules are available.

Month	Days flown in Continental US	Days flown in Canada, Mexico, Hawaii or Int'l
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
Total		

Layover Grid

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Where were you based? _____

New (if base changed)

For what dates? / / / to / / /
from: / / / to / / /

[illegible]