

Under the new tax law, Professional Deductions are no longer allowed for your Federal Return. **If you live in AL, AR, CA, HI, MN, NY or PA**, they still take them. You will need to **complete this Professional Deduction Organizer** and submit it with your Organizer.



## PROFESSIONAL DEDUCTIONS

First Name	M.I.	Last Name (as on your SS Card)	Social Security Number	Airline	Base

### Uniform Items Purchased

Enter the total amount of payroll deducted uniform items. For most airlines, this amount can be found on the last pay check stub of the year. \$

Enter additional "out of pocket" uniform expenses below. Do not include items provided by the company through replacement programs. You need a receipt for each item purchased, regardless of the amount. The \$75 rule does not apply as this is not a travel related deduction. Uniform items must have a company insignia or logo; no type of "street" clothes qualify for the deduction.

Uniform Items	Amount
Uniform Belt	\$
Uniform Epaulets	\$
Uniform Jacket	\$
Uniform Hat	\$
Uniform Pants	\$
Uniform Shirt	\$
Uniform Sweater	\$
Uniform Tie	\$
Uniform Winter Coat, Gloves, Cap	\$

Uniform Shoes (must be purchased from a Uniform Store)	Amount
Uniform Shoes	\$
Shoe Repair	\$
Shoe Shine	\$

Uniform Maintenance	Amount
Uniform Alterations	yearly amount \$
Home Laundering	monthly amount \$
Laundering	monthly amount \$
Dry Cleaning	monthly amount \$

<b>Airline Reimbursement Amount</b>	\$
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If you were reimbursed for any of your uniform maintenance expenses such as alterations or dry cleaning, do not include these amounts. We cannot take a deduction for any expense for which you were reimbursed. IRS regulations go even a little further. We cannot take a deduction for any expense for which you COULD have been reimbursed. For example: if your airline will reimburse you for your uniform alteration expenses but you just did not get around to submitting your receipts for reimbursement. The IRS will not allow this expense as a deduction because you 'could' have been reimbursed. Thus, do not include any expenses for which you were reimbursed, or any expenses for which you could have been reimbursed, but were not.

### Transportation Expenses

**Layover Transportation Expense**  
List the amount you spend per month on taxi, bus, subway, rental car, etc. monthly amount \$

Satellite/Co-Terminal Transportation	Amount
Three Letter Airport Code	
Number of Round Trips Per Year	
Cost Per Round Trip or Mileage Driven	
Three Letter Airport Code	
Number of Round Trips Per Year	
Cost Per Round Trip or Mileage Driven	

If you cover more than one airport, transportation between your base (company mailbox) and another airport is deductible. Do not include expenses for transportation to your base (company mailbox) or home.

Other Related Expenses	Amount
Airport Parking Expense	\$
Reserve Emergency Cab Fares	\$

### Computer & Related Expenses

**Computers are not deductible.** The IRS has issued a Letter Ruling (#8615024 & Bryant, U.S. Ct. App. 3rd cir. 74 AFTR2d 94-5440) disallowing a deduction for home computers. Although they are a huge asset to our jobs, the airline does not require that we have a personal computer or laptop as a condition of employment.

Accessories for Company Provided Tablet (replacement charger, case, screen protector) \$

Printer/Software Deductions	Amount
Yearly Cost of Paper for Company Usage	\$
Yearly Cost of Toner/Ink Cartridges for Company Usage	\$
Bidding Computer Software	\$
Trip Trading Computer Software	\$

Internet/Online Services	Amount
Airline Schedule Service Fees i.e. Flightline, FLICA, etc.	\$
Yearly Cost of Home Internet Access Fees, DSL, Cable, Aircard, VoIP, Skype	\$
Yearly Cost of Hotel Access Fees (paid while on layovers)	\$

## Travel/Required Items

Your profession requires you to have specific items for travel and to perform your job in areas of service and safety. Enter the expense below for the items you have purchased during the applicable tax year. Receipts are required for items priced over \$75.00 each. If you purchase an item that is under \$75.00 you need to make a record of that purchase in your log book or on your schedule. **You must have documentation, either a receipt or log book/schedule entry, for each item you list below.**

Travel Related Expenses	Monthly Amount	Yearly Amount	Safety and Professional Items	Amount
Tips to Hotel Van Drivers	\$	\$	Portable Hair Dryer	\$
ATM Fees ( <i>while on layovers</i> )	\$	\$	Portable Iron	\$
Check Cashing Fees ( <i>while on layovers</i> )	\$	\$	Portable Security Device	\$
Safety and Professional Items			Amount	
Luggage Items ( <i>wheels, repairs, locks, lunch bag</i> )			Portable Smoke Detector	\$
Garment Bag			International Voltage Converter	\$
Flight Kit			International Currency Converter	\$
Luggage Tags			Manual Replacement	\$
Wings			Update and Revision Services	\$
Watch Battery/Repair Expenses <i>Purchase price of watch not deductible</i>			ID Replacement	\$
Airline Access Keys			Company Business Cards	\$
Cockpit Sunglasses			Foreign Visa Expense	\$
Cockpit Supplies ( <i>maps, charts, etc.</i> )			Global Entry Fee	\$
Ear Piece/Headset			Passport Fee	\$
Personal Organizer			Passport Photo Expense	\$
Logbook			Professional Publications	\$
Flashlight			Bid Service Fees	\$
Batteries			2nd Language Education Expense	\$
Portable Alarm Clock			Drug Testing Fees	\$
Portable Curling Iron			Dues for Pilot Organizations	\$
			FAA Medical Expenses	\$

## Communications

Cell Phone	Amount	Additional Communication Expenses	Amount
Cell Phone Purchase ( <i>your phone only</i> )	\$	Company Fax Expense	\$
Cell Phone Base Charge per Month ( <i>single line</i> )	\$	Company Copy Expense	\$
% Airline Business Usage per Month: Choose One: <input type="checkbox"/> 40% <input type="checkbox"/> 50% <input type="checkbox"/> 60% <input type="checkbox"/> Other	%	Company Mailing Expense	\$
<b>Calling Card</b>		<b>Amount</b>	
Direct Bill Calling Card <i>per month</i>	\$	Company Overnight Expense	\$
International Prepaid Calling Card <i>per month</i>	\$	If you have any expenses related to required communication between you and the company or the union, these expenses are deductible. If you are required to fax a copy of a doctor's note to your supervisor and Kinko's charges you to do this, make sure you save the receipt or put it on a credit card. Enter any expenses for copying, faxing or mailing in these specific entry areas.	

## Job Search

Due to the instability of the airline industry, more and more of our clients are having job search related expenses. Your cost of finding a job within the airline industry is deductible. What does this mean? The job search expenses of finding another position within the same industry are deductible, the job search expenses of looking outside of the airline industry are NOT deductible. This is one of those IRS regulations that sometimes does not make sense. If you are a flight attendant and update your resume or fly to an interview, these expenses are deductible. If you do the same for another position outside of the industry, such as a retail position or professional job, these expenses may not be taken as a deduction.

Several of our clients have requested a deduction for the purchase of a new suit or professional attire for the interviewing process. Although this is an additional expense to you, it is not a recognized deduction by the IRS. The only type of clothing that is deductible is that which has a company logo or insignia, such as a uniform.

Qualified Job Search Expense	Amount	Qualified Job Search Expense	Amount
Resume Expenses	\$	Airfare for Interview	\$
Fax/Postage/Overnight Delivery	\$	Airfare for Physical	\$
Airline Job Placement Services	\$	Hotel Expense for Interview	\$
Application Fees	\$	Hotel Expense for Physical	\$
Simulator Prep Time for Interview	\$	If you drove to your interview or physical, list the total miles driven round trip for all.	mi.

## Temporary Duty/Special Assignment

If you are on Temporary Duty assigned by the company for any reason, your related expenses may be deductible. The IRS defines Temporary Duty as any assignment that has an expected completion date of less than one year. If your assignment is greater than one year, you do not qualify for this deduction.

You may also qualify for some very substantial deductions if you are on a special assignment away from your base. For example, if you are based in New York and accept a training position in Dallas; your housing, meal and transportation expenses are all deductible (assuming these expenses are not provided by the airline).

Do NOT enter any TDY or SPA days that are on your schedule. If you are providing your schedules to us or using our online per diem calculator, we/you will include these dates and locations in your schedule per diem calculations. Only enter days below that are NOT included on your flight schedule.

Temporary Duty/Special Assignment Expenses		Entry
Number of Days on TDY at Location <i>Do not include any days that you had scheduled flying, this deduction will be taken in the per diem section.</i>		
From:	Three Letter City Code of TDY Location	
To:		
Number of Days on TDY at 2nd Location		
From:	Three Letter City Code of 2nd TDY Location	
To:		
Local Transportation Expense <i>(rental car, public transportation, etc.)</i>		\$
Were you provided housing for your TDY?		<input type="checkbox"/> Yes <input type="checkbox"/> No
If no, enter cost of housing during TDY.		\$
Commuting Expense during TDY		\$
Utility Expense during TDY		\$
Local/Long Distance Phone Usage during TDY		\$
If you drove to the TDY location and used your car while on assignment, enter the total miles driven from departure until your return.		mi.
Purpose of TDY?		

## Union Expenses

As a unionized employee, your union dues, initiation fee and any union publications are all deductible. If you actually work for the union as a union rep. or direct employee, you will have additional deductions. Please download our Union Rep. Worksheet at [www.pilot-tax.com](http://www.pilot-tax.com).

Union Expenses	Amount
Union Dues <i>(amount actually paid during year)</i>	\$
Union Initiation Fees	\$
Union Publications	\$
Travel Expense for Union Meetings/Events	\$

## Commuter Pad Moving Expense

If you transferred bases but did not move your primary home, these expenses are considered a professional deduction versus a moving deduction. If you had any expenses related to moving your crash pad or airport car from one base to another, list these expenses below. You must have receipts!

If you changed your tax address and had a full blown move, complete the section in the Organizer for moving expenses.

Commuter Pad Moving Expenses	Entry
Old Base	
New Base	
Distance Driven to Transport Belongings/Vehicle	mi.
Date Moved	
Travel Expense	\$
Shipping Expense	\$
Lodging Expense <i>(only while in transit)</i>	\$

## Training

Your job requires, at a minimum, yearly training per the FAA. You are allowed to take a per diem deduction for each day that you spend in training. For example, if you have training in Atlanta, you are allowed a deduction of \$52 for each day you are in Atlanta for training. We are, however, required to subtract the amount of per diem that your airline paid you for your time in training.

If you are based where your training is held, you are NOT allowed to take a per diem deduction for training. As in the example above, if you are based in Atlanta, you are not eligible for this deduction.

An easy way to determine this deduction, in general, if your airline pays you a per diem for your meal expenses during training, you are able to take the per diem deduction based on the city of training. If you are not paid a per diem (excluding initial training) you generally will not qualify for this deduction.

You may also have additional expenses for your time in training. Transportation expenses, housing, cell phone, etc. We have done our best to break down each type of training below for you to benefit from this deduction.

Initial Training	Entry
Number of Days you were in Initial Training	
Three Letter City Code of Training Location	
Days Spent in Initial Training at a Different Location	
Three Letter City Code of 2nd Training Location	
Date Initial Training Started	
Date Initial Training Ended	
Amount of Per Diem Paid for Training <i>(if not included in yearly amount provided by your airline)</i>	\$
Hotel Expense while in Initial Training	\$
Transportation Expense while in Initial Training	\$
Phone Expense while in Initial Training	\$
Recurrent/Upgrade Training	Entry
Number of Days you were in Training	
Three Letter City Code of Training Location	
Days Spent in Training at a Different Location	
Three Letter City Code of 2nd Training Location	
Hotel Expense if not Provided by Airline	\$
Transportation Expense while at Training	\$
Type Rating/Upgrade Training Expenses	Entry
Aircraft/Type Rating Expense	\$
Training Course/DVD Expenses not included above	\$
Ground School Prep Fees	\$
Aircraft of Rating?	
<i>Enter per diem and housing expenses above.</i>	

# 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 layover city codes, dates and times of each trip.

**Provide all 12 months of Flight Schedules**

<b>PER DIEM PAID</b>	<b>We must have the non-taxable per diem amount you were paid!</b> This amount may be found on your W-2 next to the letter "L", or on your last pay stub of the year. <b>If you can't locate it, contact your employer for this required amount.</b>		\$
<b>MONTHS FLOWN</b>	Total Months Flown	_____ months	Did you fly <input type="checkbox"/> Domestic <input type="checkbox"/> International <input type="checkbox"/> Both
	Did you fly for more than one airline during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, provide schedules, last pay stub and W-2's for each airline.</i>		
	For any month during the year in which you were eligible to fly but did not, please explain. <i>(examples: Retired in May, Off work April to August due to reserve activity, Began Maternity Leave in November)</i>		
<b>BASE LOCATION</b>	Base at Start of Tax Year:	Transfer Date:	Base at End of Tax Year:

## Provide Schedules

Provide all 12 months of schedules as indicated below by airline. If your airline is not listed, provide schedules which include the required information of three-letter layover city codes, dates and times of each trip. Call our office if you have any questions.

**NOTE: Please follow below instructions. DO NOT send screenshots of schedules, as they will not be accepted.**

<b>AMERICAN</b>	<ul style="list-style-type: none"> <li>Sign in to Jetnet (use Google Chrome if possible); if former US Air go to epays.aa.com</li> <li>Select "Paycheck"</li> <li>Select "Activity/Paysheets" tab</li> <li>Choose month desired (all 12 months are needed)</li> </ul>	<b>From Windows:</b> <ul style="list-style-type: none"> <li>Right click and select "print"</li> <li>In destination option, select "change" (possibly a drop-down next to printer)</li> <li>Select "save as .pdf and name the file"</li> <li>Email attachments to <a href="mailto:info@pilot-tax.com">info@pilot-tax.com</a></li> </ul>	<b>From iOS:</b> <ul style="list-style-type: none"> <li>Tap the Share icon and select "print"</li> <li>Ignore the printer selection and instead pinch and zoom out on the preview thumbnail</li> <li>Tap the new Share icon and select "mail"</li> <li>Send to <a href="mailto:info@pilot-tax.com">info@pilot-tax.com</a></li> </ul>
	If you decide to mail a paper copy of your schedules, make sure to choose the "landscape" option when printing.		
<b>DELTA</b>	Provide "Monthly Activity Pay Statements" for all 12 months. Obtain these from DeltaNet by selecting Employee Info., then Self Service, then My Pay & Tax Info. Select "Monthly Activity Reports After May 2013". You will need to print each individual month.		
<b>FED-EX</b>	Provide Pilot Per Diem Recap sheets for <b>all 12 months</b> —obtain from "VIPS" system.		
<b>NETJETS</b>	Provide the Crew Member <u>Duty</u> Report for <b>all 12 months</b> —obtain from "CRC Online" within "Crew My Pages".		
<b>UPS</b>	Provide Pairing Detail Report for all 12 months. Obtain these from "FlightOps/CrewApp/schedView".		
<b>US AIRWAYS</b>	Provide Trip Pairings for all trips during the year showing the layover city codes.		
<b>UNITED</b>	<ul style="list-style-type: none"> <li>Sign in to "Flying Together"</li> <li>Select "Employee Services, then "My Pay Advice" from Tools and Resources</li> <li>Click on "Per Diem" and select annual per diem letter for the year needed</li> <li>Save letter as a .pdf file</li> <li>Email letter to us at <a href="mailto:info@pilot-tax.com">info@pilot-tax.com</a></li> </ul>		
<b>FRONTIER, JETBLUE, MESA, REPUBLIC, SPIRIT, ALASKA, SOUTHWEST</b>	Provide "Schedule Detail Report" for all 12 months. These can be printed from Sabre CrewTrac; be sure to print each month individually to get the correct detail.		

Comments: