

PROFESSIONAL DEDUCTIONS

Uniforms Purchased

If you have an amount set aside (tax free) for uniforms as a payroll deduction, enter the yearly amount here. For most airlines, it can be found on your year-end pay stub.

Enter uniform items purchased out-of-pocket. Do NOT enter uniforms provided by the airline. Uniforms do NOT include "street clothes".

Uniform Items	Amount
Belts	\$
Coats	\$
Epaulets	\$
Hats	\$
Jackets	\$
Scarves	\$
Shirts	\$
Shoes	\$
Sweaters	\$
Ties	\$
Trousers	\$
Uniform Maintenance	
Alterations	\$
Dry Cleaning	\$
Repairs	\$
Airline Reimbursement	\$



Travel & Work Supplies

Item	Amount
Airline Access Keys	\$
Batteries	\$
Bid Service Fees	\$
Business Cards	\$
Cockpit sunglasses	\$
Cockpit supplies (maps, etc)	\$
Drug Testing Fees	\$
Dual Time Zone Watch	\$
Dues-Pilot Organizations	\$
FAA Medical Expenses	\$
Flashlight	\$
Flight Kit	\$
Gun Holster (if required in cockpit)	\$
Headsets	\$
ID Holder	\$
International Voltage Converter	\$
Logbook	\$
Loss of License Insurance	\$
Luggage-garment bag	\$
Luggage-rolling carryon	\$
Luggage-tags	\$
Miscellaneous (specify)	\$
Passport Fees	\$
Passport Photo	\$
Professional Publications	\$
Publications Bag	\$
Training-Currency	\$
Training-Ground School	\$
Training-Type Rating	\$
Training-Upgrade	\$
Travel alarm clock	\$
Union Dues	\$
Union Initiation Fees	\$
Union Publications	\$
Wings	\$



PROFESSIONAL DEDUCTIONS



Computer & Related Expenses

By law, a computer must be used for the convenience of the employer AND required as a condition of employment. Although they are a huge asset, the airlines usually does not require a personal computer and are usually not deductible.

Computer (purchased in current yr) \$
 Internet per month \$
 % of Business Use per month:
 choose one 25% 50% 75% other

Cell Phone (purchased in current yr)
 Cell Phone Monthly charge
 % of Business Use per month:
 choose one 25% 50% 75% other

As a general rule, the IRS does not accept 100% business usage. For most people, business use is between 50% and 70%.



Travel Expenses

You can deduct the per diem amount for meals & incidentals based on location where you ended the day. Please prepare a spreadsheet listing dates and places traveled.

Airport/Hotel Parking \$
 ATM Fees (on layovers) \$
 Cab Fares \$
 Hotel \$
 Internet Access Charges \$
 Miscellaneous (specify) \$
 Rental Car \$
 Rental Car gas \$
 Tips to Hotel Shuttle Drivers \$

Miles driven (non commuting)

Deductible travel includes time spent away from your home base for work, training or union meetings. Remember your home base is not necessarily where you live. If you do not live where you are based, then the travel from your home to your base is NOT deductible. The IRS considers it personal commuting expenses. Also a crash pad (at your home base) expenses would not be deductible. Deductible miles would include miles driven to obtain FAA physical, to attend union meetings, etc.

Taxable Per Diem Received \$

Enter above the amount of taxable per diem you received from the airline. These amounts can usually be found on a monthly summary of non-taxable and taxable per diems or on your pay stubs.



Remember to keep all receipts for deductible items. Do NOT include expenses that you were or could have been reimbursed for. The IRS specifically states that if you could've been reimbursed, but chose not to submit an expense report, you still cannot deduct the expenses. If you cannot obtain a receipt (tips to shuttle drivers) make a note in your planner or log book.