

Flight Attendant Professional Deductions

Receipts are not required for travel expenses under \$75 if entered into your logbook, including item, date & cost. Do not send receipts; keep them for your records. TOTAL BLOCKS will be completed by Tax Preparer

Married Flight Attendants – If both you and your spouse fly, use an additional Professional Deduction sheet. DO NOT combine expenses on this form! AIRLINE EMPLOYEED BY _____ BASE DOMICILED _____

Union Dues	\$	Luggage	\$	Computer Paper	\$
Union Initiation Fee	\$	Luggage Wheels	\$	Software	\$
Union Assessments	\$	Luggage Repairs	\$	Bid Service Fees	\$
TOTAL UNION DUES		Garment Bag	\$	Bid Mailing Fees	\$
Professional Subscriptions	\$	Flight Bag	\$	Mobile Flica Fees	\$
Trade Publications	\$	Lunch Bag	\$	Internet Access Fees	\$
Organizational Dues	\$	Airline Luggage Tags	\$	Mobile Internet Access Fees	\$
TOTAL SUBSCRIPTIONS		Jet Bridge/Jet Way Keys	\$	Internet Long Distance Fees	\$
Uniform Payroll Deduction	\$	Cockpit Keys	\$	Computer Usage Fees (PC FOS)	\$
Uniform Alterations	\$	Personal Organizer	\$	Company Mailing Expense	\$
Uniform Dress/Skirt	\$	Flashlight	\$	Company Copy/Fax Expense	\$
Uniform Maternity Dress/Shirt	\$	Batteries	\$	Other Bidding/Communication Cost	\$
Uniform Pants	\$	Logbook	\$	Other Comm Item: _____	\$
Uniform Shirt	\$	Portable Alarm Clock	\$	Other Comm Item: _____	\$
Uniform Sweater/Shirt	\$	Portable Curling Iron	\$	TOTAL COMMUNICATION	
Uniform Jacket	\$	Portable Hair Dryer	\$	Written Exam Expenses	\$
Uniform Winter Jacket	\$	Portable Iron	\$	Private Pilot License	\$
Uniform Support Pantyhose	\$	Portable Security Device	\$	Personal Flight Training	\$
Uniform Purse/Hair Clips	\$	Portable Smoke Detector	\$	Foreign Language Expenses	\$
Uniform Scarf/Accessories	\$	Company Business Cards	\$	Wine Education	\$
Uniform Belt	\$	Corkscrew	\$	Other Training Costs: _____	\$
Uniform Hat	\$	Galley Supplies	\$	Other Training Costs: _____	\$
Uniform Tie	\$	Liquor Shortages	\$	Other Training Costs: _____	\$
Uniform Epaulets	\$	Int'l Voltage Converter	\$	Other Training Costs: _____	\$
Uniform Wings	\$	Other Travel Item: _____	\$	Other Training Costs: _____	\$
Uniform Dry Cleaning	\$	Other Travel Item: _____	\$	TOTAL TRAINING	
Uniform Travel Laundering	\$	Other Travel Item: _____	\$	Manual Replacement	\$
Uniform Home Laundering	\$	Other Travel Item: _____	\$	ID Replacement	\$
Uniform In-flight Shoes	\$	Other Travel Item: _____	\$	Drug Testing Expenses	\$
Uniform Shoes/Boots	\$	Other Travel Item: _____	\$	Foreign Language Expenses	\$
Uniform Shoe Shine	\$	TOTAL TRAVEL ITEMS		Airport Parking Expense	\$
Uniform Shoe Repair	\$	Passport Fee	\$	Reserve Emergency Cab Fares	\$
TOTAL UNIFORM		Passport Photo	\$	Other Job Expense: _____	\$
Job Search Sim Prep	\$	Passport Expedite Fees	\$	Other Job Expense: _____	\$
Job Search Interview Prep	\$	Foreign Visa	\$	TOTAL MISCELLANEOUS	
Job Search Publications	\$	TOTAL PASSPORT		Transportation on Layovers	\$
Job Search Hotels	\$	Cell Phone Purchase this year	\$	Subway and Bus Fees on Layovers	\$
Job Search Transportation Interview	\$	Cell Phone Service	\$	Train Fees on Layovers	\$
Job Search Resume	\$	Second Telephone Line	\$	Rental Cars on Layovers	\$
Job Search Copying and Mailing	\$	Calling Card Calls	\$	Layover Meal Transportation	\$
Job Search Telephone	\$	Collect/Hotel Calls	\$	ATM Fees on Layovers	\$
Job Search Application Fees	\$	VoIP or Skype	\$	Check Cashing Fees on Layovers	\$
Job Search Other: _____	\$	Company Phone Expense	\$	Overnight Other: _____	\$
TOTAL JOB SEARCH		Printer Toner/Ink Cartridges	\$	TOTAL OVERNIGHT TRAVEL	

Situational Flight Attendant Professional Deductions

Co-Terminal Multi-Airport Bases Transportation

If you fly out of more than one airport, transportation to the between airports is deductible.

Three Letter Airport Code		Number of Round Trips		Cost Per Round Trip	\$
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Training Expenses *(Expenses incurred for training must not be at your base.)*

Number of Days in Training		Three Letter Code of Training City	
Hotel/Housing Expense During Training	\$	Phone Expense During Training	\$
Transportation Expense During Training	\$	Gun Permit, Range Fees and Ammunition	\$
Upgrade Training Expenses	\$	Type Rating Expenses	\$

Union and Company Business Travel Expenses

Commuting expenses to your base for trips are NOT deductible. However, travel/overnight expenses for company or union meetings are deductible

Hotel Expense	\$	Meals and Entertainment Expense	\$
Transportation Expense	\$	Other Costs: _____	\$

Temporary Duty Expenses

Number of Days during the tax year on TDY		Three Letter City Code for Location of TDY	
Hotel/Housing Expense for TDY	\$	Amount of per diem paid during your TDY	\$
Transportation Expense during TDY	\$	Meal Expense during TDY	\$

Commuter Pad Moving Expenses

If you had a base change commuter pad moving expenses are deductible

Old Primary Residence		Old Work (BASE)		Transportation Expense	\$
New Primary Residence		New Work (BASE)		Storage Expense	\$
Miles from Old HOME to New BASE		Date Moved	/ /2014	Travel Expense	\$
Miles from Old HOME to Old BASE		Mileage Driven During Move		Lodging Expense	\$

National Guard / Military Reserve Duty

If your reserve military base is not in the same city as your home or airline base, all unreimbursed expenses in traveling to/from and while on duty at the military base during reserve drill are deductible.

Number of nights spent at Post		Three Letter City Code for Location of Post	
Hotel/Housing Expense not reimbursed	\$	What was the total per diem paid?	\$
Transportation Expense not reimbursed	\$	Meal Expense	\$
Phone Expense while on duty	\$	Other Expense: _____	\$
Utility Expense not reimbursed	\$	Commuting miles driven to / from / at post	\$

Entertainment Expense

If you discuss company business or union news while on a layover costs during this business discussion are deductible. The expenses of your activities associated with this discussion are deductible including meals. You must have a receipt with time, date, subject of discussion and persons present. Qualifying items may include, Museums, Tours, and Broadway Shows etc. as long as you had a bona fide discussion of company or union business. **Enter your yearly Entertainment Expense while discussing company business:** \$ _____

Per Diem Deduction Information

The IRS allows an excess per diem deduction for each day worked that requires rest away from your base. Aircrew Taxes uses the best method for your situation based on the answers you provide to our questions. To count days flown, whether domestic or international, add the total days flown and subtract day lines (day trips without a hotel stay). This is **NOT** the number of nights in a hotel.

Per Diem Paid:	Nontaxable Per Diem Paid: check your last pay stub of the year <u>or</u> call your employer or enter amount in box 12 of your W-2 next to the letter L. (We must have this number)	\$
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Did your trips leave in the morning and return at night?

Did you fly international trips, domestic trips, or both during the tax year?

Per Diem Deduction Method Selection

If you do not know the actual amount spent on meals then you must complete the Total Days Flown boxes or the Trip Length boxes. You may fill in boxes for all methods and this will help to maximize your deduction. If you flew only international Method 4 will generate the highest deduction. You may provide us with a per diem deduction calculation from another provider, however, we may still be able to increase the deduction if you complete the boxes below.

Method 1—2015 Actual Meal Expenses Method

If using actual expenses, what did you spend on meals for the entire year while traveling? The expense should be documented with receipts or documented in your logbook. According to the IRS you may document each amount in your log book as long as each amount does not exceed \$75.	\$
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Method 2—2015 Total Days Flown Method

This is the most common method and only requires you counting total days. To count days flown whether domestic or international add the total days flown and subtract day lines (day trips without a hotel stay). **(Not The Number Of Nights In A Hotel)**

Total domestic days flown 2015		Total international days flown 2015	
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Method 3—2015 Trip Length Method

Trip Length	Number	Trip Length	Number
2 Day Trips		6 Day Trips	
3 Day Trips		7 Day Trips	
4 Day Trips		8 Day Trips	
5 Day Trips		Other Number of Days_____ Trips	

Method 4—2015 Layover Schedule

This grid should contain the total days for each city. Log one entry for each city with the total days attributed to that city. We must account for the total days flown not just nights. The deduction is based on days worked that requires rest away from your base. In order to make this calculation we must count your last layover city on a trip twice. A four day trip only has three layover nights but it is counted as a four days. If you had a four day trip with three overnights in JFK, then you would account for this trip with four overnights in JFK. This same rule applies to three day trips, two day trips etc.

Example: One 3 day trip first night in ATL second night in JFK. On this sheet give us the TOTAL for each CITY

One day in Atlanta/Georgia/ATL		Two days in New York/New York/JFK	
# of Days	Location/City Name and Three Letter ID	# of Days	Location/City Name and Three Letter ID