

State Airline Deductions

Some states have chosen not to accept the federal changes and to continue to offer a deduction for work related expenses. For residents of these states it is still worth preparing the per diem calculation and statement of job expenses. Please use these two pages if you live in: AL, AR, CA, HI, IA, MN, NY, PA (statement 01 only for PA, no per diem allowed)

TRAVEL SCHEDULE

As always, our focus is on the most accurate per diem calculation possible. While we have historically offered the option of either the exact or an averaging method to calculate your per diem allowance, it has come to our attention that many of the estimates you have provided have not been accurate. To prepare the most accurate tax return possible, we will be focusing on the exact method this year. Even if you opt for the averaging method you should be maintaining a printed copy of your travel schedule from the airline in case you are called upon to provide the documentation of your flight schedule to the IRS. Not all airlines maintain access to your historical schedule for more than the current working year so printing it out annually is critical.

OPTION 1

Please submit **all documents** from your airline outlining your travel schedule for 2022, regardless of international or domestic travel. Typically, these documents are either provided to you at the year end or easily printed from your company's website. For example: **American-** H11's off Jetnet, **Delta** – Flight Log Report, **United-** Year End Audit Report, Other airlines, please submit whatever documents your company uses to outline your monthly schedule.

OPTION 2

We will accept third party companies that calculate the per diem for you- Prodiem, EZ Perdiem, Sabre, etc. We will do this calculation FREE OF CHARGE if you choose Option 1 above- but for those who opt to use another company, we are happy to use their figures as well.

Company Paid Per Diem

We **must** have the amount of per diem paid in order to properly calculate your deduction. For many airlines including American, United and Continental, this figure appears on your W-2 in Box 12, Line "L". If this entry does not appear on your W-2, including those from NetJets, please provide us with the per diem that you received from your employer in 2022 \$ _____. If you are unsure how much you were paid, check your last pay stub for 2022, the activity sheets from your schedule, or call your Flight Service for **Non-Taxable Per Diem paid**. We **cannot file your return** without this figure.

2022 AIRLINE PILOT STATEMENT 01

(Per Treasury Regulation 1.274-5©(2), you need a receipt for each individual item that costs more than \$75.00. Any item that costs \$75.00 or less should be entered into your logbook [item, date & cost].)

| | | | |
|----|--|---|--|
| 1 | | UNIFORMS (BELT, EPAULETS, HAT, JACKET, PANTS, SHIRT, SKIRT, TIE, VEST, WINTER COAT) | |
| 2 | | UNIFORM ALTERATIONS | |
| 3 | | UNIFORM SHIRTS & SWEATERS | |
| 4 | | UNIFORM SHOES & BOOTS | |
| 5 | | UNIFORM SHOES & BOOTS REPAIRS | |
| 6 | | UNIFORM SOCKS (COMPRESSION) | |
| 7 | | UNIFORM SHOE SHINE | |
| 8 | | SUPPORT PANTYHOSE | |
| 9 | | UNIFORM CLEANING (WASHING, DRYING AND/OR DRYCLEANING) | |
| 10 | | COCKPIT SUPPLIES (CHARTS, HEADSET, MAPS, NAVIGATIONAL EQUIP., SUNGLASSES) | |
| 11 | | COMPANY ISSUED MATERNITY DRESS | |
| 12 | | COMPANY/FAA MANDATED ANNUAL PHYSICAL EXAM | |
| 13 | | COMPANY MANDATED GLOVES & WOOL SCARF | |
| 14 | | COMPANY MANDATED HAIR EXPENSES (HAIR CUTS ARE NOT DEDUCTIBLE) | |
| 15 | | FAA CONTINUING EDUCATION | |
| 16 | | DUAL TIME ZONE WATCH | |
| 17 | | BATTERY FOR WATCH | |
| 18 | | COMPANY MANDATED FLASHLIGHT & BATTERIES | |
| 19 | | COMPANY MANDATED TOTE/FLIGHT & GARMENT BAG/LUGGAGE W/REC. HANDLE,, WHEELS | |
| 20 | | COMPANY MANUAL REPLACEMENT | |
| 21 | | COMPANY MANDATED TRAINING RELATED EXPENSES | |
| 22 | | PILOT LICENSE AND LOSS OF LICENSE INSURANCE | |
| 23 | | MOISTURIZER GOODS | |
| 24 | | LOG BOOK / BUSINESS DAY PLANNER FOR TRAVEL EXPENSES | |
| 25 | | CREW TAGS, NAME TAGS, ID REPLACEMENT & WINGS | |
| 26 | | PORTABLE ALARM CLOCK, SECURITY DEVICE, & SMOKE DETECTOR | |
| 27 | | PORTABLE HAIR DRYER/CURLING IRON, CLOTHES IRON | |
| 28 | | VOLTAGE CONVERTER, CURRENCY CONVERTER | |
| 29 | | AIRPLANE COCKPIT & JET BRIDGE KEYS | |
| 30 | | FFDO EXPENSES (TRAINING, AMMUNITION, SUPPLIES, LICENSES, ETC) | |
| 31 | | INTERNET FEES WHILE TRAVELING- WORK RELATED ONLY | |
| 32 | | HOME INTERNET FEES FOR WEATHER, SCHEDULING, ETC. (MAX 50%) | |
| 33 | | CELLULAR PHONE CHARGES (MAX 50%) | |
| 34 | | BID SERVICE & BID TRADING FEES (INCLUDING POSTAGE) | |
| 35 | | EMERGENCY CAB FARES (COMPANY EMERGENCY, NOT YOUR EMERGENCY) | |
| 36 | | PASSPORT/VISA FEES & PASSPORT PHOTOS INCLUDING TRANSPORTATION COSTS | |
| 37 | | UNION INITIATION FEE & DUES FROM PAYCHECK OR PAID DIRECTLY | |
| 38 | | TRAVEL EXPENSES TO UNION MEETINGS | |
| 39 | | TRAVEL EXPENSES TO COMPANY MANDATED MEETINGS, COPY/FAX EXPENSES | |
| 40 | | TIPS FOR LIMO DRIVER & CONCIERGE ON LAYOVERS | |
| 41 | | AIRPORT PARKING PASSES (only if employee parking is not provided) | |
| 42 | | 50% OF AIRLINE RELATED COMPUTER HARDWARE AND SOFTWARE EXPENSES | |
| 43 | | FOREIGN LANGUAGE TAPES AND EDUCATIONAL COURSES | |
| 44 | | PROFESSIONAL TRAVEL PUBLICATIONS AND BOOKS | |
| 45 | | MISCELLANEOUS – COMPANY MAIL/COPY/FAX , BUSINESS CARDS ETC. (be specific) | |
| 46 | | SELF DEFENSE COURSES, MATERIALS, AND PUBLICATIONS | |
| | | TOTAL: | |

Please Initial here:

TOTAL:

***The IRS contends that if an item of expense has a personal use as well as a business use, that item is generally not deductible as a business expense. If you purchased items and used them exclusively in a work-related manner, enter the total expenses on the statement-01. If you only partially used the items for business, only include the portion used for business.**