

State Airline Deductions

Six 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, NY, PA (statement 01 only for PA, no per diem)

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**- HII'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 FLIGHT ATTENDANT STATEMENT - 01

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

1	UNIFORMS (DRESS, JACKET, PANTS, SERVING GARMENT, SKIRT, TIE, VEST, WINTER COAT)	
2	UNIFORM ALTERATIONS	
3	UNIFORM SHIRTS & SWEATERS	
4	UNIFORM SHOES & BOOTS	
5	UNIFORM SHOES & BOOTS REPAIRS	
6	UNIFORM (COMPRESSION) SOCKS	
7	UNIFORM SHOE SHINE	
8	UNIFORM CLEANING (WASHING, DRYING AND/OR DRYCLEANING)	
9	SUPPORT PANTYHOSE	
10	COMPANY ISSUED MATERNITY DRESS	
11	COMPANY ISSUED UNIFORM PURSE	
12	COMPANY MANDATED GLOVES & WOOL SCARF	
13	COMPANY MANDATED HAIR EXPENSES (haircuts/color are not deductible)	
14	COMPANY MANDATED MAKEUP	
15	DUAL TIME ZONE WATCH	
16	BATTERY FOR WATCH	
17	COMPANY MANDATED FLASHLIGHT & BATTERIES	
18	COMPANY MANDATED TOTE/FLIGHT & GARMENT BAG/LUGGAGE W/REC. HANDLE, WHEELS	
19	COMPANY MANUAL REPLACEMENT	
20	COMPANY MANDATED TRAINING RELATED EXPENSES	
21	COMPANY MANDATED GALLEY GLOVES	
22	MOISTURIZER GOODS	
23	ACCESSORIES (nail polish, remover, combs, brushes, etc.)	
24	LOG BOOK / BUSINESS DAY PLANNER FOR TRAVEL EXPENSES	
25	CREW TAGS, NAME TAGS, ID REPLACEMENT & WINGS	
26	PORTABLE ALARM CLOCK	
27	PORTABLE HAIR DRYER/CURLING IRON, CLOTHES IRON, SECURITY DEVICE, SMOKE DETECTOR	
28	VOLTAGE CONVERTER, CURRENCY CONVERTER	
29	AIRPLANE COCKPIT & JET BRIDGE KEYS	
30	SELF DEFENSE COURSES, MATERIALS, AND PUBLICATIONS	
31	HOME INTERNET ACCESS SERVICE CHARGES FOR SCHEDULING (Max 50%)	
32	INTERNET CHARGES WHILE TRAVELING- WORK RELATED ONLY	
33	ON BOARD TOOLS: DUCT TAPE, ZIP TIES, PPE, ETC.	
34	CELLULAR PHONE PURCHASE & CHARGES WHILE ON RESERVE (Max 50%)	
35	BID SERVICE & BID TRADING FEES (INCLUDING POSTAGE)	
36	EMERGENCY CAB FARES (COMPANY EMERGENCY, NOT YOUR EMERGENCY)	
37	PASSPORT/VISA FEES & PASSPORT PHOTOS INCLUDING TRANSPORTATION COSTS	
38	UNION INITIATION FEE & DUES FROM PAYCHECK OR PAID DIRECTLY	
39	TRAVEL EXPENSES TO UNION MEETINGS	
40	TRAVEL EXPENSES TO COMPANY MANDATED MEETINGS, COPY/FAX EXPENSES	
41	TIPS FOR LIMO DRIVER & CONCIERGE ON LAYOVERS	
42	AIRPORT PARKING PASSES (only if employee parking is not provided)	
43	50% OF AIRLINE RELATED COMPUTER HARDWARE AND SOFTWARE EXPENCES	
44	FOREIGN LANGUAGE TAPES & EDUCATIONAL COURSES	
45	PROFESSIONAL TRAVEL PUBLICATIONS & BOOKS	
46	MISCELLANEOUS – COMPANY MAIL/COPY/FAX, LIQUOR SHORTAGES, ETC. (please be specific)	
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.**