

Pilot Professional Deductions

PILOT NAME		AIRLINE		BASE	
Months Flown:	Total Months flown?				Months
	Of total months flown, how many were Domestic?				Months
	Of total months flown, how many were International?				Months
	Of total months flown, how many were Mixed?				Months

All expenses below must be specifically for business use and not reimbursed by your employer. Enter amounts as yearly totals unless otherwise specified. Do not send us the receipts; keep them for you records. If both you and your spouse fly, please use a separate Professional Deduction Worksheet for each of you.

Total Uniform Payroll Deduction Amount		Luggage Items	\$	Cell Phone/Tablet Purchase	\$
From Your Last Check Stub	\$	Garment Bag	\$	Answering Service/Machine	\$
Additional Items Purchased: DO NOT list		Flight Bag	\$	Professional Publications	\$
items purchased with points or included in amount from payroll deductions above.		Airline Luggage Tags	\$	Dues for Pilot Organizations	\$
		Personal Organizer	\$	Internet Access Fees - Home	\$
		Logbook	\$	Internet Access Fees - Layover	\$
Uniform Alterations	\$	Flashlight	\$	Computer Usage Fees (PC FOS)	\$
Uniform Belt	\$	Batteries	\$	Computer Printer Supplies	\$
Uniform Epaulets	\$	Portable Alarm Clock	\$	Bid/Trading Software	\$
Uniform Jacket	\$	Portable Curling Iron	\$	Bid Service Fees	\$
Uniform Hat	\$	Portable Hair Dryer	\$	Bid Mailing Fees	\$
Uniform Pants	\$	Portable Iron	\$	Manual Replacement	\$
Uniform Shirt	\$	Portable Security Device	\$	ID Replacement	\$
Uniform Sweater	\$	Portable Smoke Detector	\$	Tips - Limo Drivers	\$
Uniform Tie	\$	Int'l Voltage Converter	\$	ATM Fees on Layovers	\$
Uniform Winter Jacket	\$	Foreign Visa	\$	Check Cashing Fees on Layovers	\$
Uniform Scarf	\$	Passport Fee	\$	Drug Testing Expenses	\$
Wings	\$	Passport Photo	\$	FAA Medical Expenses	\$
Sunglasses	\$	Company Business Cards	\$	Union Dues	\$
Cockpit Keys	\$	Company Copy/Fax Expense	\$	Union Initiation Fee	\$
Jet Bridge/Jet Way Keys	\$	Company Mailing Expense	\$	Foreign Language Expenses	\$
Uniform Shoes: Must be purchased from a uniform shop or ASU.		Company Phone Expense	\$	Other:	\$
		Call Waiting/Call Forwarding	\$	Other:	\$
Uniform Shoes	\$	Dual Time Zone Watch	\$	Airport Parking Expense	\$
Shoe Shine - Uniform Shoes	\$	Cockpit Supplies - Maps etc.	\$	Reserve Emergency Cab Fares	\$
Shoe Repair - Uniform Shoes	\$	Ear Piece / Headset	\$		
Uniform Cleaning: (Not Reimbursed)		Pager Service	\$	Layover Transportation Expense: List the amount you spend per month on taxi, bus	
Home Laundering - \$ Per Wk	\$	Pager Purchase	\$	subway, rental car, etc.	\$
Laundering - \$ Per Wk	\$	2nd Telephone Line	\$		
Dry Cleaning - \$ Per Wk	\$				

Satellite/Co-Terminal Transportation

If you cover more than one airport, transportation to an airport other than where your mailbox is located is deductible.

Three Letter Airport Code		Number of Round Trips		Cost Per Round Trip	\$
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Phone Usage

Cell Phone

Number of Months on Reserve		Total Months Flown	
While you are on Reserve, the entire base fee for your cell phone is deductible. How much is your monthly base fee?			\$
For the months you are not on Reserve, you may deduct calls home, calls to the home area and work related calls. Calls to your "area" include calls that would not be long distance if you were calling from home. How much is your average monthly bill for these calls?			\$

Calling Card

Amount per month used on a calling card to call your home, home area or for work related calls?	\$
International/Domestic Pre Paid Calling Card	
Amount per month used on a pre paid calling card for calling your home, home area or for work related calls?	\$

Commuting/Non-Commuting Travel Expenses

Commuting expenses to your base for trips are NOT deductible. However, travel/overnight expenses for company meetings, or union events should be included here. Do not include travel expenses in this section that have been included in any other section.

Number of Round Trips		Cost of Transportation Per Round Trip	\$
Number of Nights in Hotel		Cost of Stay Per Night	\$

Commuter Pad Moving Expenses

If you transferred bases and moved your Commuter Pad, list the associated expenses below.

Old Base (Code)		New Base (Code)		Travel Expense	\$
Distance driven to transport belongings		miles		Shipping Expense	\$
Date Moved				Lodging Expense	\$

National Guard / Military Reserve Secondary Job

If your military base is neither in the same city as your airline base, nor in your city of residence, all unreimbursable commuting and living expenses to/from and while on duty at the military base for overnight stays are deductible.

Number of nights spent at post		Number of miles from home to post	
Did the Military Provide Housing?	Yes or No	Three Letter City Code Location of post	
Hotel/Housing Expense paid by you	\$	Were you paid a Per Diem?	Yes or No
Local Transportation during Guard/Reserve	\$	What was the total Per Diem paid?	\$
Commuting miles driven to / from / at post		Uniform Purchase & Maintenance Expense	\$

Job Hunting Expenses

Only job search expenses in your present line of work are deductible.

Simulator Prep Time for Interview	\$	Ground School Prep Expenses	\$
Transportation for Interview	\$	Hotel for Interview / Physical	\$
Transportation for Physical	\$	Publications	\$
Resume Expenses	\$	Telephone Expenses	\$
Mailing/Copying Expenses	\$	Application Fees	\$

Temporary Duty Expenses

Temporary Duty or Temporary Assignment away from your home base during 2024.

Number of Days on TDY		Three Letter Code of TDY City	
Number of days on TDY (2nd location)		Three Letter Code of 2nd TDY City	
Were you provided Housing?	Yes or No	Were you paid a Per Diem during your TDY?	Yes or No
Hotel/Housing Expense for TDY	\$	Utility Expense for TDY	\$
Local Transportation during TDY	\$	Local/LD Phone Usage during TDY	\$
Commuting Expense during TDY	\$	Purpose of TDY:	

Training / Upgrade Expenses

(Expenses incurred for training at your base are not deductible)

Number of Days in Training		Three Letter Code of Training City	
Number of Days in Training (2nd location)		Three Letter Code of 2nd Training City	
Hotel/Housing Expense During Training	\$	Local/LD Phone Usage During Training	\$
Transportation Expense During Training	\$	Upgrade Training Expenses	\$

FFDO

Number of Days in Training		Three Letter Code of Training City	
Housing Expenses During/To/From Training	\$	Local/LD Phone Usage During Training	\$
Transportation Expense To/From Training	\$	Equipment Expense	\$
Transportation Expense During Training	\$	Permit Fees	\$
Range Fees	\$	Ammunition/Targets	\$

Per Diem Deduction Information

Per Diem You Were Paid	We must have the Non-Taxable Per Diem amount you were paid! This amount may be found on your W-2 next to the letter "L", or on your last paystub of the year. If you can't locate it, contact your employer for this required amount.	\$
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Provide Schedules for all months flown or complete the grid on the next page

