

2015 Aviation Employee's Business Expense Checklist

CLIENT NAME: _____

Note: Employees may deduct certain ordinary and necessary items directly connected to the business in which they are employed. Information sufficient to substantiate the expense must be available to support the deduction and verify the expense as attributable to the conduct of the employer's business activities. Please list those items below:

TRAVEL EXPENSES: Include company business and training related travel expenses.

<p>1. Auto and Truck</p> <ul style="list-style-type: none"> - Business mileage _____ - Total miles this year _____ <li style="padding-left: 20px;">or _____ - Actual expenses _____ <p>2. Local (at domicile)</p> <ul style="list-style-type: none"> - Parking _____ - Taxi, bus, train, etc. _____ - Tolls _____ - Other _____ 	<p>3. Travel (away from domicile)</p> <ul style="list-style-type: none"> - Car rentals _____ - Common carrier tickets _____ - Hotels _____ - Van tips @ \$ 4 per overnight _____ <p>4. Meals</p> <ul style="list-style-type: none"> - Per diem/TAFB _____ - Meals (actual amount) OR _____ <li style="padding-left: 20px;">Number of RONs in each city _____ <p style="color: red; font-weight: bold;">PRO-DIEM is great to use for International Overnights</p> <p style="color: blue; text-decoration: underline;">www.prodiem.com</p>
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MISCELLANEOUS:

<p>1. BUSINESS TELEPHONE (long dist.)</p> <ul style="list-style-type: none"> - Calls (company business) _____ - Calls (home on overnights) _____ - Other _____ <p>2. COMMUNICATIONS</p> <ul style="list-style-type: none"> - Cellular phone _____ - Computer on-line Service _____ - Facsimile (fax bids) _____ - Pager _____ - Other _____ <p>3. EDUCATIONAL</p> <ul style="list-style-type: none"> - Books and texts _____ - Courses _____ - Seminars _____ - Training materials _____ - Other _____ <p>4. EQUIPMENT</p> <ul style="list-style-type: none"> - Alarm Clock _____ - Calculator _____ - Flashlight and batteries _____ - Flight case _____ - Headset _____ - Luggage and tags _____ - Repairs _____ - Sunglasses (pilot) _____ - Tools (flight engineer) _____ - Watch _____ - Other _____ 	<p>5. FLIGHT PHYSICALS</p> <ul style="list-style-type: none"> - Glasses/Contacts (pilot) _____ - Hearing aids _____ - FAA Medical exam _____ - Special physicals _____ - Other _____ <p>6. JOB SEARCH</p> <ul style="list-style-type: none"> - Agency fees _____ - Application fees _____ - Membership fees _____ - Supplies _____ - Foreign visa costs _____ <p>7. PROFESSIONAL</p> <ul style="list-style-type: none"> - Associations _____ - Bidding and trading _____ - Business cards _____ - Departure taxes _____ - Examination fees _____ - FAA ratings _____ - Flight currency _____ - Foreign currency fees _____ - Immunization and visa _____ - Loss of license insurance _____ - Passport and photo _____ - Simulator fees _____ - Passport application fees _____ <p>8. UNION</p> <ul style="list-style-type: none"> - Special assessments _____ - Union dues _____ - Other _____ 	<p>9. PUBLICATIONS</p> <ul style="list-style-type: none"> - Airline publications _____ - Aviation subscriptions _____ - Jeppesen revisions _____ - Logbooks _____ - Manuals and charts _____ <p>10. UNIFORMS</p> <ul style="list-style-type: none"> - Accessories _____ - Alterations/Repairs _____ - Belt _____ - Cleaning _____ - Gloves and scarf _____ - Hat and tie _____ - Hosiery _____ - Insignias and wings _____ - Jacket/Sweater _____ - Overcoat/Raincoat _____ - Pants/Slacks _____ - Shirts/Blouses _____ - Shoes/Shoe shines _____ - Skirts/Dresses _____ - Epaulets _____ <p>DEPRECIABLE EQUIPMENT (Computers, fax machines, etc) List items, date bought & amount:</p> <p>_____</p> <p>_____</p> <p>_____</p>
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2015 Aviation Employee's Business Expense Checklist

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Aviation Employee's Education and Training

RECURRENT TRAINING

- Materials _____
- Lodging _____
- Transportation expenses _____
- Meals _____
- Incidental expenses _____
- Self-defense courses _____
- Foreign language classes _____
- Foreign language tapes _____
- Training materials _____

FEDERAL OFFICER

- Ammunition _____
- Range fees _____
- Weapon cleaning fees _____
- **Initial training**
- Lodging _____
- Meals _____
- Transportation _____
- Other _____
- Mileage _____

You may NOT deduct any education or training expenses that get you initially qualified to earn income. You may, however, deduct a wide variety of education and training expenses for anything that improves your current job skills, or keeps you current and qualified. You may deduct your expenses to become a Federal Officer, because that is increasing your qualifications at your present job. Please itemize any education and training you think may be applicable to your profession for our review.

You may also deduct mileage to go to and from work-related education and training.

AUTOMOBILE

- Airport parking _____
- Mileage between co-terminals _____
- Tolls between co-terminals _____

Mileage between co-terminals is **ONLY** deductible if it is part of your trip and you were not reimbursed for it; **OR** your mailbox was located at a different airport than origination, and you had to go to your mailbox first before proceeding to your origination airport.

You may elect to use actual mileage instead of the standard mileage rate.

Contact Information

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