

AIRLINE FLIGHT CREW PERSONNEL

PROFESSIONAL FEES & DUES:

Dues paid to professional societies related to your occupation are deductible.

Deductions are allowed for payments made to a union as a condition of initial or continued membership. Such payments include dues, but not those that go toward defraying expenses of a personal nature. However, the portion of union dues that goes into a strike fund is deductible.

Educational expenses are deductible under either of two conditions: (1) your employer requires the education in order for you to keep your job or rate of pay; or (2) the education maintains or improves your job skills. Costs of courses that are taken to meet the minimum requirements of a job, or that qualify you for a new trade or business, are NOT deductible.

UNIFORMS & UPKEEP EXPENSES:

Generally, the costs of your uniforms are fully deductible. IRS rules specify that work clothing cost and the cost of maintenance are deductible if: (1) the uniforms are required by your employer (if you're an employee); and (2) the clothes are not adaptable to ordinary street wear. Normally, the employer's emblem attached to the clothing indicates it is not for street wear.

AUTO TRAVEL:

Your auto expenses are based on the number of qualified business miles you drive. Expenses for travel between business locations or daily transportation expenses between your residence and temporary work locations are deductible; include them as business miles. Expenses for your trips between home and work each day, or between home and one or more regular places of work, are COMMUTING expenses and are NOT deductible.

Document business miles in a record book as follows: (1) give the date and business purpose of each trip; (2) note the place to which you traveled; (3) record the number of business miles; and (4) record your car's odometer reading at both the beginning and end of the tax year. Keep receipts for all car operating expenses – gas, oil, repairs, insurance, etc. – and of any reimbursement you received for your expenses.

OUT-OF-TOWN TRAVEL:

Expenses incurred when traveling away from "home" overnight on job-related or continuing-education trips that were not reimbursed or reimbursable by your employer are deductible. Your "home" is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging, tips and miscellaneous items like laundry, valet, etc.

Document away-from-home expenses by noting the date, destination and business purpose of your trip. Record business miles if you drove to the out-of-town location. In addition, keep a detailed record of your expenses - lodging, public transportation, meals, etc. Always list meals and lodging separately in your records. Receipts must be retained for each lodging expense. However, if any other business expense is less than \$75, a receipt is not necessary if you record all of the information timely in a diary. You must keep track of the full amount of meal and entertainment expenses even though only a portion of the amount may be deductible.

TELEPHONE EXPENSES:

The basic local telephone service costs of the first telephone line provided in your residence are not deductible. However, toll calls from that line are deductible if the calls are business-related. The costs (basic fee and toll calls) of a second line in your home are also deductible if the line is used exclusively for business. When communication equipment, such as a cell phone, is used part for business and part personally the cost of the equipment must be allocated to deductible business use and non-deductible personal use. Keep your bills for cellular phone use and mark all business calls.

EQUIPMENT, SUPPLIES & REPAIRS:

Generally, to be deductible, items must be ordinary and necessary to your job as airline flight crew personnel and not reimbursable by your employer. Record separately items having a useful life of more than one year. Normally, the costs of such assets are recovered differently on your tax return than are other recurring, everyday business expenses such as flashlights, batteries and other supplies.

MISCELLANEOUS EXPENSES:

Expenses of looking for new employment in your present line of work are deductible – you do not have to actually obtain a new job in order to deduct the expenses. Out-of-town job-seeking expenses are deductible only if the primary purpose of the trip is job seeking, not pursuing personal activities.





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IMPORTANT – For Federal purposes, the expenses included in this brochure are no longer deductible after 2017 and generally through 2025 as a result of tax reform (TCJA). However, not all states conformed to TCJA and these items may still be deductible on your state tax return.

PROFESSIONAL FEES & DUES:

Association Dues	
Professional Dues	
FAA Medical Exam	
Licenses	
Passport, Visa, ID	
Training Expenses	
Union Dues & Assessments	
Other:	
Other:	
Other:	

UNIFORMS UPKEEP:

Alterations & Repairs	
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Cleaning & Laundry	
Emblems, Insignias, Wings, etc.	
Hats & Caps	
Jackets or Overcoats	
Shoes or Boots	
Belts & Gloves	
Shirts or Blouses	
Pants or Skirts	
Sweaters & Vests	
Ties & Scarfs	
Other:	
Other:	
Other:	

AUTO TRAVEL:

	Company Physical (mi)	
	FAA Physical (mi)	
	Parking Fees & Tolls (\$)	
	Pickup Cleaning and Supplies (mi)	
	Training (mi)	
	Union or Association Officer (mi)	
	Other:	
	Other:	
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UNREIMBURSED OUT-OF-TOWN TRAVEL:

Airfare, Train & Bus	
Highway Tolls	
Laundry	
Lodging (do not combine meals with lodging)	
Meals (do not combine with lodging)	
Porter, Bell Captain	
Taxi, Uber, Lyft, Subway, etc.	
Telephone Calls (includes calls to home)	
Other:	
Other:	
Other:	

TELEPHONE EXPENSES:

Special or Fax Line	
Cellular	
Business Long Distance	
Pay Phone – Phone Card	
Pager	
Answering Machine	
Other:	
Other:	
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INTRODUCTION

In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation.

FQUIPMENT SUPPLIES & REPAIRS:

Alarm Clock - Portable	
Bidding Software Fees	
Books, Manuals, Tapes	
Business Cards	
Calculator	
Cockpit Keys	
Ear Piece/Protectors	
Flashlight/Batteries	
Flight Bag	
Flight Glasses	
Flight Luggage	
Uniform Bags	
Internet Provider	
Jet Bridge Keys	
Log Book	
Map Books	
Charts	
Name Tags and ID Holders	
Security Devices	
Trade Publications	
Translators	
Union Officer Expenses	
Committee Expenses	
Voltage Convertors	
Watch/Batteries	
Other:	