

# Tax Deductions for Airline Flight Crew Personnel

Use this form to summarize and organize your tax-deductible business expenses. 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, which is customary in your particular line of work. A necessary expense is one, which 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. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

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

Uniforms & Upkeep	
Alterations & Repairs	
Cleaning & Laundry	
Emblems, Insignias, Wings Etc.	
Hat, Cap, Jacket & Overcoat	
Shoes, Boots, Belts & Gloves	
Shirts/Blouses & Pants/Skirts	
Sweater, Vest, Ties and Scarf	
Other _____	

Auto Travel	Miles
Company Physical	
FAA Physical	
Parking Fees & Tolls (\$)	
Pickup Cleaning and Supplies	
Training	
Union or Association Officer	
Other _____	

Unreimbursed Out of Town Travel	
Airfare, Train & Bus	
Highway Tolls	
Laundry	
Lodging <i>Do not combine meals with lodging</i>	
Meals <i>Do not combine with lodging</i>	
Porter, Bell Captain	
Taxi, Subway, Etc.	
Telephone Calls <i>Includes calls to home</i>	
Other _____	

Telephone Expenses	
Special or Fax Line	
Cellular	
Business Long Distance	
Pay Phone - Phone Card	
Pager	
Business Long Distance	
Answering Machine	
Other _____	

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