

## 2011 Flight Expenses Worksheet

In order to meet the "adequate records" requirement of IRC section 274(d), all flight crew members are required to maintain a daily log or calendar to serve as documentary evidence of their overnight travel expenses, if amount exceeds \$75 then you will also have to keep a receipt. This calendar and the attached worksheet are designed to meet the requirements set forth by the IRS. It is imperative that you fill things out accurately and complete all worksheets. We cannot claim a deduction for you if we do not know about the expense. Write down all expenses you incurred as a flight crewmember and we will determine if the expense is deductible or not based on IRS guidelines. You may also fill out the online version of this worksheet found in the secured client portal on the website [www.cca-cpa.com](http://www.cca-cpa.com), login using your username and password (if not registered then you can do so by clicking the login at bottom of website and then click on the register link), select the *online tax organizers* and select *2011 Itemized Deductions / Calendar / Unreimbursed Business Expenses*. We will also have a 2012 version available so that you can input your data for next year. Use the date associated with the current tax year which is 2011.

Indicate on the calendar where your overnights occurred. It does not matter whether you fly AM's or PM's, the last day of your trip will always be where you are based. The only exception to this rule is if you pick up a trip out of base.

**Example: A crew member based in MDW on a four day pairing, overnights in Denver, Las Vegas, Kansas City should be entered on the calendar DEN; LAS; MCI; MDW next to the corresponding dates of your layover.**

If you fly a one day trip (turn or a local), mark the city you returned to on your calendar.

Do not forget to indicate when you had company required training events such as PC's, PT's, EPT and Recurrent Training. The same holds true for any union, FFDO training and company business overnight travel (non-reimbursed as long as it was outside of your base).

**Do not mark the days you were on reserve or vacation** since the IRS will not let us count this towards unreimbursed per diem.

New Hires: Mark on your calendar the city your training took place for the entire time that you were in training.

*Colmark Chase and Associates*

*2011 Flight Expenses*

<b>Professional Expenses</b>	<b>Taxpayer Annual Total</b>	<b>Date Purchased</b>	<b>Spouse Annual Total</b>	<b>Date Purchased</b>
Qualified Educator Expenses (Certified Teachers Only)				
Union Dues (include last pay stub)				
Professional Publications				
Uniform Repair/Alterations				
Uniform Dry Cleaning				
Uniform Purchases				
Job Search Cost (within the aviation or the industry your currently working in)				
Employment-Related Education				
Other				
Hotels (Expenses incurred outside of your base; i.e.. base is mdw picked up trip in mco and needed a hotel)				
Perdiem (maybe found on W-2 Box 12 Code L; Box 14; and include your last paystub)				
Pilots Flight Bag (Pilot's Only)				
Aviation Headset (Pilot's Only)				
Flight Suitcase				
Flight Tote Bag				
Flight Tote Bag 2				
Cell Phone Purchase				
Laptop/Desktop Computer				
Other				
Other				

*Colmark Chase and Associates*

*2011 Flight Expenses*

Professional Expenses	Taxpayer		Spouse	
	Annual Total	Date Purchased	Annual Total	Date Purchased
Bidding Software Fees				
Business Cards				
Cell Phone Service (amount paid for crew members share only; subtract out additional lines)				
CFI Renewals ( <b>Pilot's Only</b> )				
Ear Protection				
Equipment Repairs (Luggage, Computers, etc.)				
FAA Physical ( <b>Pilot's Only</b> )				
Flashlight & Batteries				
Internet Connection Fee				
Nails & Hair ( <b>Female's Only</b> )				
Passport, ID, FAA License Replacement Fees				
Protective Eye Wear ( <b>Pilots Only</b> )				
Trip Give Away Fees				
Work related books, manuals & logbook				
Other:				
Tax Prep Fee (paid in 2011)				
Investment Council & Adv Fees				
Safe Deposit Box				
IRA Custodial Fees (Only if paid by cash or check; not out of account)				
Investment Publications				
Other:				
FFDO Exp - (Ammo, Supplies, etc.)				
FFDO Expenses - Lodging				
FFDO Expenses - Mileage				

# Flight Calendar - Taxpayer

2011

Base		Base		Base		Base		Base		Base		Base		Base		Base		Base					
January		February		March		April		May		June		July		August		September		October		November		December	
1		1		1		1		1		1		1		1		1		1		1		1	
2		2		2		2		2		2		2		2		2		2		2		2	
3		3		3		3		3		3		3		3		3		3		3		3	
4		4		4		4		4		4		4		4		4		4		4		4	
5		5		5		5		5		5		5		5		5		5		5		5	
6		6		6		6		6		6		6		6		6		6		6		6	
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30				30		30		30		30		30		30		30		30		30		30	
31				31				31				31		31				31				31	

# Flight Calendar - Spouse

2011

Base		Base		Base		Base		Base		Base		Base		Base		Base		Base					
January		February		March		April		May		June		July		August		September		October		November		December	
1		1		1		1		1		1		1		1		1		1		1		1	
2		2		2		2		2		2		2		2		2		2		2		2	
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6		6		6		6		6		6		6		6		6		6		6		6	
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31				31				31				31		31				31				31	