# keyexpenses

# **PROFESSIONAL FEES & DUES:**

Dues paid to professional societies related to your occupation are deductible. However, the costs of initial admission fees paid for membership in certain organizations or social clubs are considered capital expenses.

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 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 accrued when traveling away from "home" overnight on job-related or continuing-education trips 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 in a timely 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.

# **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 from other supplies, the costs of business assets that are expected to last longer than one year and cost more than \$100. 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.

Tax Deductions for:
Airline Flight
Crew Personnel





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.

<b>PROFESSIONAL</b> Fees & Dues:	<b>AUTO</b> Travel:	
Association Dues	Company Physical (mi)	
Professional Dues	FAA Physical (mi)	
FAA Medical Exam	Parking Fees & Tolls (\$)	
Licenses	Pickup Cleaning and Supplies (mi)	
Passport, Visa, ID	Training (mi)	
Training Expenses	Union or Association Officer (mi)	
Union Dues & Assessments	Other:	
Other:	Other:	
Other:	<b>UNREIMBURSED</b> Out-Of-Town	Trave
Other:	Airfare, Train & Bus	Have
	Highway Tolls	
UNIFORMS Upkeep:	Laundry	
Alterations & Repairs	Lodging (do not combine meals with lodging)	
Cleaning & Laundry	Meals (do not combine with lodging)	
Emblems, Insignias, Wings etc.	Porter, Bell Captain	
Hats & Caps	Taxi, Subway etc.	
Jackets or Overcoats	Telephone Calls (includes calls to home)	
Shoes or Boots	Other:	
Belts & Gloves	Other:	
Shirts or Blouses		
Pants or Skirts	Other:	
Sweaters & Vests	<b>TELEPHONE</b> Expenses:	
Ties & Scarfs	Special or Fax Line	
Other:	Cellular	
Other:	Business Long Distance	
	Pay Phone — Phone Card	
Other:	Pager	
	Business Long Distance	
	Answering Machine	
	Other:	

Other:

<b>EQUIPMENT</b> Supplies & Repai	rs:
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:	