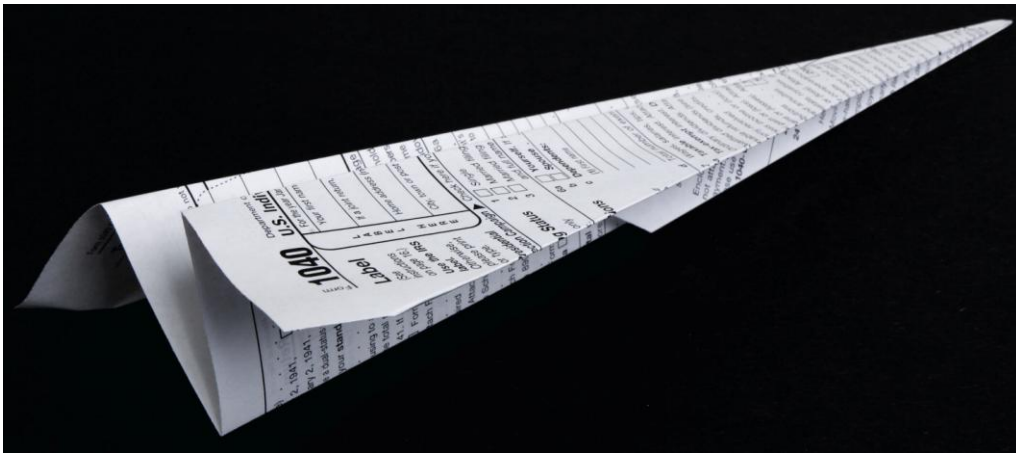


2011

PILOT AND CREWMEMBER BUSINESS EXPENSE SUMMARY SHEET

FOR USE IN PREPARING YOUR
2011 INCOME TAX RETURN



Name _____

Address _____

E-mail Address _____

Telephone Number _____

Where are you domiciled? _____



PILOT AND CREWMEMBER
BUSINESS EXPENSE SUMMARY SHEET

FOR USE IN PREPARING YOUR 2011 TAX RETURN

The nature of the transportation profession dictates that you will have some extra, unusual expenses that are not provided for in the standard organizer booklet. Therefore, we have prepared this additional booklet to help you organize your expenditures related to your flying. The lists on the following pages are not intended to be all-inclusive, but rather are intended to help spark your memory so that you can recount all of the expenditures to which you are entitled.

New for 2011: the Pilot & Crewmember Business Expense Summary Sheet document can be completed electronically. When finished doing so, please go to the File menu and select "Save as PDF" to save your work. Forward the saved document as an e-mail attachment to pilots@rodefermoss.com.

Please list all expenses that you incurred. For meals and incidental expenses while on overnight trips, please provide us with a copy of your "Flight Payroll Registers" (in landscape format). **We would prefer to receive your Flight Payroll Registers electronically, please see the enclosed instructions on pages 3 and 4.** However, you may continue to use the form on page 5, listing each location where you laid over.

If you are in doubt about a particular item, include it anyway, with a descriptive explanation. We will contact you, if necessary, to help determine if the expense is deductible.

NOTE: National Guard and Reserve Members of the U.S. Armed Forces.

Current tax law provides an above-the-line deduction for the overnight transportation, meals and lodging expenses for members who must travel more than 100 miles away from home and stay overnight to attend training. Please keep these expenses separate from other pilot expenses and report them on page 6.

NOTE: Louisville Appointments Available.

For your convenience, I will be in our Louisville office (located at 2225 Lexington Road, Louisville, KY 40206, telephone number (502) 451-0600) on Wednesdays and Fridays. Please call my New Albany office at (812) 981-3413 to schedule your appointment.

If you have any questions while completing this organizer, please feel free to call our office at (812) 945-5236. Or, from outside the local calling area, (800) 288-2537.

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UNIFORM EXPENSES

Uniform items purchased \$ _____
Uniform laundering and cleaning \$ _____

Uniforms' includes normal attire of shirts, pants, etc.; also, uniforms include, but is not limited to, shoes or boots, gloves, rain gear, ties, etc. as long as they are part of the required uniform and are not easily worn elsewhere.

TRAVEL EXPENSES

An additional sheet is provided on which to summarize your cities. List here any additional travel costs you actually paid:

Taxi/limo fees \$ _____
Taxi/limo tips \$ Included in per diem
Baggage/bellhop tips \$ Included in per diem
Rental car while on layover \$ _____
Other (list): _____ \$ _____
_____ \$ _____

Costs of traveling to and from the airport and your home at the beginning or ending of a flight are not deductible; these are commuting expenses. It doesn't matter how far away you live. Costs of an apartment in another city where flights sometime originate or terminate are not deductible; these are personal living expenses

SUPPLIES & EQUIPMENT

Headset \$ _____
Pager and Pager Fees \$ _____
Binoculars/flashlight \$ _____
Flight briefcase/suitcase \$ _____
Notebooks/clipboards \$ _____
Safety glasses/items \$ _____
*Cellular Phone \$ _____ / _____ %
*Computer Equipment \$ _____ / _____ %
*Computer Supplies \$ _____ / _____ %
*Fax Machine \$ _____ / _____ %
*Internet Service \$ _____ / _____ %

**Please provide us with your total cost and business use percentage. For equipment purchases, please provide the date purchased, cost, and description of item(s)*

_____.

For supplies and equipment to be deductible, they must be required to perform your job and must be used almost exclusively in the job. For example, sunglasses that are used for flying but are also used for skiing, driving or boating are not deductible.

DUES AND FEES

Union dues \$ _____
FAA Flight Physicals \$ _____
Immunizations \$ _____
Training courses paid by you \$ _____
Telephone expenses \$ _____
License or certification fee \$ _____
Pilot dues and subscriptions \$ _____
Airport parking \$ _____
Passport Expenses \$ _____
ATM/Currency Exchange Fees \$ _____
Other (list): _____ \$ _____
_____ \$ _____

*The cost of training sessions includes the actual fee, plus lodging, if any, mileage to/from training location, and cost of materials required. **Mileage rates:** .51 mile from Jan. 1 to June 30 and .555 from July 1 to Dec. 31.*

Telephone expenses should be limited to business only-2nd line, call waiting, long distance charges, etc...



RODEFER MOSS & CO, PLLC

Terry L. Graham, CPA
tgraham@rodefermoss.com
812-981-3413

PILOT AND CREWMEMBER BUSINESS EXPENSE SUMMARY SHEET FOR USE IN PREPARING YOUR 2011 TAX RETURN

[Flight Data Submission File](#)

Follow the following steps for easy paper free data submission. We think you will find it actually so much easier and faster than printing and mailing all of your flight data.

Instructions:

UPS Pilots: Log into CMS, from Crew Applications page and select Flight Registers. Select the first day of the pay period starting with Pay Period #1 (ex. 01/02 for Pay Period #1 of 2011 flying). It will display flight month. Make sure you have MS Word (or other word processing program open). From your browser showing the flight month, click on "Edit – Select All" then "Copy", then go to your word document and click on "Paste". Continue to the next flight register and paste under the previous month's register. Continue until all 13 periods are included in the word document. Save the file as a .doc, .rtf, or .pdf file giving it a descriptive name (i.e. 2011 Flight Register). Forward the document as an e-mail attachment to pilots@rodefermoss.com.

Pilots and Crewmember from United/Continental Airlines, Comair Airlines, Delta Airlines, Southwest Airlines, Chautauqua Airlines and all others: Log onto your airlines web server to retrieve your flight data.

- A. Choose "edit" from your file menu and select "SELECT ALL",
- B. Then, choose "edit" from your file menu again and select "COPY".
- C. Return to THIS DOCUMENT and from the file menu select "PASTE". Curser position should be located underneath the last line below when you start pasting. If you are not able to paste to this file, you can paste into a blank text file (saved as an .rtf) or a blank Word (.doc) file.

Begin pasting all of your 12 months of data. Paste them in order one right under the other. Include any months that you did not fly or were in training. We cannot be held responsible for missing information. DO NOT LABEL MONTHS or try to type any other information in this file, it will not be read by our computer. AGAIN - ONLY choose to PASTE DATA (yes ALL data on pay sheets), this is very important. We do not want you to try to highlight areas of data yourself and paste! You must choose the "SELECT ALL" command. Failure to follow these instructions will result in the delay of your report. You can type any special notes or instructions you need us to have in the text of the e-mail when sending the flight registers.

With your airlines web page open and monthly flight data showing on screen:

Formatting might look odd on your end; but we are usually able to correct that on our end.

PILOT AND CREWMEMBER BUSINESS EXPENSE SUMMARY SHEET

FOR USE IN PREPARING YOUR 2011 TAX RETURN

When you have finished pasting your flight data, Select "FILE", "SAVE AS" and change the document name to your name and the year of flight data you are sending. For example: Smith_Mike2011. We recommend using the "Save In" *drop down box* and selecting "Desktop" for the location. This will make it easy for you to find when you upload it to us. Make sure file type is set to .RTF (Rich Text Format) or .DOC (Document Format).

When done pasting, you will have a permanent record of your flight data for the year. You can send the flight register as an attachment and e-mail to pilots@Rodefermoss.com.

Alternative Flight Data Submission Form

Enter data as in the sample below. Do not leave spaces between trips. Make sure your trips have a start and end, and please do not leave out flight legs. Do not enter layover pairs (such as HNL to HNL), we calculate what those layovers are automatically. Please use 3 letter identifiers.

PILOT TRIP SHEET						
TRIP #	DAY DEPARTED	TIME	DATE RETURNED	TIME	OVERNIGHTS	
EX. 1	1/03/11	200	1/09/11	1600	RFD, RFD, RFD, ATL, BOS, ONT	6
EX. 2	2/10/11	715	2/17/11	540	ANC, SEL, CJV, HKG, ANC, ANC, ANC	7

