

PROFESSIONAL DEDUCTIONS

Uniform Items Purchased

If you are having your uniform items payroll deducted, please enter the total amount of the payroll deduction. For most airlines, this amount can be found on the last pay check stub of the year.

\$

Enter additional uniform expenses below. Do not enter any items provided by the company through replacement programs. Only enter items that you paid for out of your pocket. Remember, you need a receipt for each of the items you purchased. The \$75.00 rule does not apply. This is not a travel related deduction. Uniform items only qualify, no type of "street" clothes apply. They must have a company insignia or logo.

Uniform Items	Amount
Uniform Belt	\$
Uniform Dress	\$
Uniform Epaulets	\$
Uniform Jacket	\$
Uniform Hat	\$
Uniform Maternity Dress	\$
Uniform Pants	\$
Uniform Purse	\$
Uniform Scarf	\$
Uniform Serving Garment	\$
Uniform Shirt	\$
Uniform Skirt	\$
Uniform Sweater	\$
Uniform Tie	\$
Uniform Winter Coat	\$

Uniform Shoes (must be purchased from a Uniform Store)	Amount
Uniform Shoes	\$
Shoe Repair	\$
Shoe Shine	\$

Support Hose (medical deduction)	Amount
Number of Pair used per Month	
Amount Per Pair	\$

Uniform Maintenance	Amount
Uniform Alterations	yearly amount \$
Home Laundering	monthly amount \$
Laundering	monthly amount \$
Dry Cleaning	monthly amount \$

Airline Reimbursement Amount	Amount
	\$

If you were reimbursed for any of your uniform maintenance expenses such as alterations or dry cleaning, do not include these amounts. We cannot take a deduction for any expense for which you were reimbursed. IRS regulations go even a little further. We cannot take a deduction for any expense for which you COULD have been reimbursed. For example: if your airline will reimburse you for your uniform alteration expenses but you just did not get around to submitting your receipts for reimbursement. The IRS will not allow this expense as a deduction because you 'could' have been reimbursed. Thus, do not include any expenses for which you were reimbursed, or any expenses for which you could have been reimbursed, but were not.



Remember! Do not send us receipts. Keep them for your records.

Transportation Expenses

Layover Transportation Expense	Amount
List the amount you spend per month on taxi, bus, subway, rental car, etc. monthly amount	\$
Other Related Expenses	Amount
Airport Parking Expense	\$
Reserve Emergency Cab Fares	\$

Union Expenses

As a unionized employee, your union dues, initiation fee and any union publications are all deductible. If you actually work for the union as a union representative or direct employee, you will have additional deductions. Please download our Union Rep. Worksheet at www.cyataxes.com.

Union Expenses	Amount
Union Dues (amount actually paid during year)	\$
Union Initiation Fees	\$
Union Publications	\$
Travel Expense for Union Meetings/Events	\$

Computer & Related Expenses

Computers are not deductible. The IRS has issued a Letter Ruling (#8615024 & Bryant, U.S. Ct. App. 3rd cir. 74 AFTR2d 94-5440) disallowing a deduction for home computers. The ruling states... "Despite legitimate business use, employees generally may not write off the cost of their computer. By law, a computer must be used for the convenience of the employer and required as a **condition of employment**." In private rulings, the IRS ruled an individual may not claim depreciation when the purchase of a computer is optional and not absolutely required by their employer as a condition of employment. All airlines provide computers for their employees to use. Although they are a huge asset to our jobs, the airline does not require that we have a personal computer or laptop. Thus, they are not deductible.

Printer/Software Deductions	Amount
Yearly Cost of Paper for Company Usage	\$
Yearly Cost of Toner/Ink Cartridges for Company Usage	\$
Bidding Computer Software	\$
Trip Trading Computer Software	\$

Internet/Online Services	Amount
Airline Schedule Service Fees i.e. Flightline, FLICA, etc.	\$
Yearly Cost of Home Internet Access Fees, DSL, Cable, Aircard A 50% deduction of business usage will be used.	\$
Yearly Cost of Hotel Access Fees (paid while on layovers)	\$

Travel/Required Items

Your profession requires you to have specific items for travel and to perform your job in areas of service and safety. Enter the expense below for the items you have purchased during the applicable tax year. Receipts are required for items priced over \$75.00 each. If you purchase an item that is under \$75.00 you need to make a record of that purchase in your log book or on your schedule. You must have documentation, either a receipt or log book/schedule entry, for each item you list below.

Travel Related Expenses	Monthly Amount	Yearly Amount	Safety and Professional Items	Amount
Tips to Hotel Van Drivers	\$	\$	Portable Security Device	\$
ATM Fees <i>(while on layovers)</i>	\$	\$	Portable Smoke Detector	\$
Check Cashing Fees <i>(while on layovers)</i>	\$	\$	International Voltage Converter	\$
Safety and Professional Items			Amount	
Luggage Items		\$	International Currency Converter	\$
Garment Bag		\$	Manual Replacement	\$
Luggage Tags		\$	Update and Revision Services	\$
Name Tags		\$	ID Replacement	\$
Wings		\$	Company Business Cards	\$
Dual Time Zone Watch		\$	Foreign Visa Expense	\$
Watch Battery/Repair Expenses		\$	Passport Fee	\$
Airline Access Keys		\$	Passport Photo Expense	\$
Personal Organizer		\$	Professional Publications	\$
Logbook		\$	Bid Service Fees	\$
Galley Supplies		\$	Trading Service Fees	\$
Flashlight		\$	If you pay a service to trade your trips or rearrange your schedule, these fees may be deductible. In order for you to deduct this expense, you must pick up trips of higher time or end up with a line of higher time or greater paying trips. If you trade from domestic to international, this would qualify since international pays more per hour than domestic. If you trade from an aisle position to a galley position at some airlines, this also qualifies since this position has a higher per hour pay.	
Batteries		\$	If you drop your trips and don't fly a full schedule, your trading fees generally are not deductible. If you have any questions, please contact us at 866-505-1573.	
Portable Alarm Clock		\$	2nd Language Education Expense	\$
Portable Curling Iron		\$	Drug Testing Fees	\$
Portable Hair Dryer		\$		
Portable Iron		\$		

Communications

Your profession requires you to keep in touch with your employer, your fellow flight attendants and crew scheduling. We can take a portion of your cell phone expenses for business related calls. Provide your expenses in the area below.

Cell Phone	Yearly Amount	Calling Card	Amount
Cell Phone Purchase <i>(your phone only)</i>	\$	Direct Bill Calling Card	per month \$
Cell Phone Base Charge per Month <i>(single line)</i>	\$	International Prepaid Calling Card	per month \$
% Airline Business Usage per Month: Choose One: <input type="checkbox"/> 50% <input type="checkbox"/> 60% <input type="checkbox"/> 70% <input type="checkbox"/> Other _____ %		If you fly domestic and don't have a cell phone (yes, it does happen) or are flying international and do not have international service on your cell, the amount you place on a calling card or prepaid calling card is deductible under the same qualifications as your cell phone.	
Home phone or basic home phone service is not deductible. The IRS believes that the basic home land line service is an expense that most Americans have regardless of their profession. Cell phones, in time, will probably be included in this category. Many of us don't even have a land line anymore and use our cell phone as our exclusive contact number. Make sure that the amounts you provide to us are for your single phone only. If your plan covers 3 phones, make sure to subtract the added cost of the additional phones.		Please provide the monthly or yearly dollar amount on your business/layover usage calls.	
Additional Communication Expenses	Amount		
Pager Purchase			\$
Pager Service			\$
Company Fax/Copy Expense			\$
Company Mailing/Overnight Expense			\$
If you have any expenses related to required communication between you and the company or the union, these expenses are deductible. If you are required to fax a copy of a doctor's note to your supervisor and Kinko's charges you to do this, make sure you save the receipt or put it on a credit card. Enter any expenses for copying, faxing or mailing in these specific entry areas.			



Remember! Keep your receipts at all times, even if the item is less than \$75.00—this will help us in the case of an audit. Always put items on a credit card so you have a record of the purchase if you can't find the receipt.

Commuter Pad Moving Expense

If you transferred bases but did not move your primary home, these expenses are considered a professional deduction versus a moving deduction. If you had any expenses related to moving your crash pad or airport car from one base to another, list these expenses below.

If you changed your tax address and had a full blown move, complete the section in the Organizer for moving expenses.

Commuter Pad Moving Expenses	Entry
Old Base	
New Base	
Distance Driven to Transport Belongings/Vehicle	mi.
Date Moved	/ /
Travel Expense	\$
Shipping Expense	\$
Lodging Expense (only while in transit)	\$

Job Search

Due to the instability of the airline industry, more and more of our clients are having job search related expenses. Your cost of finding a job within the airline industry is deductible. What does this mean? The job search expenses of finding another position within the same industry are deductible, the job search expenses of looking outside of the airline industry are NOT deductible.

This is one of those IRS regulations that sometimes does not make sense. If you are a flight attendant and update your resume or fly to an interview, these expenses are deductible. If you do the same for another position outside of the industry, such as a retail position or professional job, these expenses may not be taken as a deduction.

Several of our clients have requested a deduction for the purchase of a new suit or professional attire for the interviewing process. Although this is an additional expense to you, it is not a recognized deduction by the IRS. The only type of clothing that is deductible is that which has a company logo or insignia, such as a uniform.

Qualified Job Search Expense	Amount	Qualified Job Search Expense	Amount
Resume Expenses	\$	Airfare for Interview	\$
Fax/Postage/Overnight Expenses	\$	Airfare for Physical	\$
Airline Job Placement Services	\$	Hotel Expense for Interview	\$
Application Fees	\$	Hotel Expense for Physical	\$
Simulator Prep Time for Interview	\$	If you drove to your interview or physical, list the total miles driven round trip for all.	mi.

Training

Your job requires, at a minimum, yearly training per the FAA. You are allowed to take a per diem deduction for each day that you spend in training. For example, if you have training in Atlanta, you are allowed a deduction of \$52 for each day you are in Atlanta for training. We are, however, required to subtract the amount of per diem that your airline paid you for your time in training.

If you are based where your training is held, you are NOT allowed to take a per diem deduction for training. As in the example above, if you are based in Atlanta, you are not eligible for this deduction.

An easy way to determine this deduction, in general, if your airline pays you a per diem for your meal expenses during training, you are able to take the per diem deduction based on the city of training. If you are not paid a per diem (excluding initial training) you generally will not qualify for this deduction.

You may also have additional expenses for your time in training. Transportation expenses, housing, cell phone, etc. We have done our best to break down each type of training below for you to benefit from this deduction.

Recurrent/Upgrade Training	Entry
Number of Days you were in Training	
Three Letter City Code of Training Location	
Days Spent in Training at a Different Location	
Three Letter City Code of Training Location	
Days Spent in Training at a Different Location	
Three Letter City Code of Training Location	
Hotel Expense if not Provided by Airline	\$
Transportation Expense while at Training	\$