INTRODUCTION

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.

IMPORTANT – For Federal purposes, the expenses included in this brochure are no longer deductible after 2017 and generally through 2025 as a result of tax reform (TCJA). However, not all states conformed to TCJA and these items may still be deductible on your state tax return.

PROFESSIONAL FEES & DUES:

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

UNIFORMS UPKEEP:

Alterations & Repairs	
Cleaning & Laundry	
Emblems, Insignias, Wings, etc.	
Hats & Caps	
Jackets or Overcoats	
Shoes or Boots	
Belts & Gloves	
Shirts or Blouses	
Pants or Skirts	
Sweaters & Vests	
Ties & Scarfs	
Other: _____	
Other: _____	
Other: _____	

AUTO TRAVEL:

Company Physical (mi)	
FAA Physical (mi)	
Parking Fees & Tolls ($)	
Pickup Cleaning and Supplies (mi)	
Training (mi)	
Union or Association Officer (mi)	
Other: _____	
Other: _____	

UNREIMBURSED OUT-OF-TOWN TRAVEL :

Airfare, Train & Bus	
Highway Tolls	
Laundry	
Lodging (do not combine meals with lodging)	
Meals (do not combine with lodging)	
Porter, Bell Captain	
Taxi, Uber, Lyft, Subway, etc.	
Telephone Calls (includes calls to home)	
Other: _____	
Other: _____	
Other: _____	

TELEPHONE EXPENSES:

Special or Fax Line	
Cellular	
Business Long Distance	
Pay Phone – Phone Card	
Pager	
Answering Machine	
Other: _____	
Other: _____	

EQUIPMENT SUPPLIES & REPAIRS:

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: _____	
Other: _____	
Other: _____	
Other: _____	
Other: _____	
Other: _____	