

Reports

Wolcott Associates, P.A.
Flight Crew Per Diem Calculation
 Year Ending December 31, 2012

Flight Crew Member Name:

Airport	Location	Nights	Allowance	Total
BWI, KBWI	WASHINGTON, DC METRO AREA, MARYLAND (USA)	15	71.00	1,065.00
FLL, KFLL	FORT LAUDERDALE, FL (USA)	2	71.00	142.00
JFK, KJFK	MANHATTAN (INCLUDES BROOKLYN, THE BRONX, QUEENS AN, NEW YORK (USA)	1	71.00	71.00
TLV, LLBG	TEL AVIV, (ISRAEL)	1	131.00	131.00
TOTAL				1,409.00

List total of Meals, Entertainment and Incidental Expenses for the year in **Box 5B, IRS Form 2106**

Federal Statements

Year Ending December 31, 2012

Form 2106, Line 4A - Business Expenses Not Included on Lines 1 - 3

Description	Amount	
ACCESSORIES	150.00	
ALTERATIONS	65.00	
CLOTHING BAG	150.00	
DRY CLEANING	325.00	
INSIGNIAS	35.00	
UNIFORM HAT	75.00	
UNIFORM JACKET	150.00	
UNIFORM SHIRTS	35.00	
UNIFORM SHOES	75.00	
TOTAL		1,060.00

STAFF:

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SHAYNE GUTIERREZ

VERONICA CRUZ



Wolcott & Associates, P.A.

Certified Public Accountants

Flight Crew Per Diem Calculator

Receive the maximum tax deduction for travel expenses



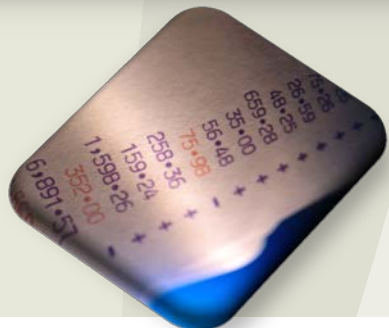
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Airline Flight Crew Menu

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CLICK HERE TO PURCHASE OTHER TAX YEARS

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Edit My Personal Information

Per Diem Expense Calculator	Enter Trip-by-Trip	Enter Totals
Travel History	Year: 2012	View
Travel Summary	Year: 2012	View
Business Expenses Reporter	<input type="checkbox"/> Clothing <input type="checkbox"/> Travel Supplies <input type="checkbox"/> Professional <input type="checkbox"/> Training	
Business Expenses History	Year: 2012	View
Business Expenses Summary	Year: 2012	View

End of Tax Year

Year: 2012

Year: 2012

Trip-By-Trip Entry

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Per Diem Expense Calculator

Travel Date: 11 / 16 / 2012

Airport IATA Code: (Airport Search)

Airport ICAO Code: (Airport Search)

Length: Full Day

If You Are Paid Per Diem On An Hourly Basis (e.g. \$1.50 per hour)

- For day trips, use one 3/4 day if you purchased a meal and had a rest period.
- For two-day trips, use 3/4 day for the departure day, and 3/4 for the return day.
- For extended trips, use 3/4 day for departure day and 3/4 day for return day, full days for all the rest.
- For return days, use last overnight airport.
- Use airport search to lookup codes, airports and cities.

If You Are Paid Per Diem On A Flat Per Day Basis (e.g. \$60 per day)

- For all trips, you may elect to use a Full Day for departure day, return day, and all days you are on your trip.
- For return days, use last overnight airport.
- Use airport search to lookup codes, airports, and cities.

Enter Total Days Total

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Per Diem Expense Calculator

Airport IATA Code: BWI (List of Codes)

Airport ICAO Code: (List of Codes)

Year: 2012

Number of Days: 15

- For day trips, use one 3/4 day if you purchased a meal & had a rest period.
- For two-day trips, use 3/4 day for the departure day, and 3/4 for the return day.
- For extended trips, use 3/4 day for departure day and 3/4 day for return day, full days for all the rest.
- For return days, use last overnight airport.

Flight Crew Business Expenses

Flight Crew Business Expenses

Assign the expenses on this form to: 11 / 16 / 2012

Professional Clothing: The Internal Revenue Service permits deductions for business-related purchases, providing they were necessary for performing your work, or were required by your employer.

Accessories	\$ <input type="text"/>	Alterations	\$ <input type="text"/>
Clothing Bag	\$ <input type="text"/>	Dry Cleaning	\$ <input type="text"/>
Home Laundry	\$ <input type="text"/>	Insignias	\$ <input type="text"/>
Laundry	\$ <input type="text"/>	Uniform Coat	\$ <input type="text"/>
Uniform Hat	\$ <input type="text"/>	Uniform Jacket	\$ <input type="text"/>
Uniform Shirts	\$ <input type="text"/>	Uniform Shoes	\$ <input type="text"/>
Uniform Skirt	\$ <input type="text"/>	Uniform Trousers	\$ <input type="text"/>

Client Defined Clothing Expenses: This section allows you to create your own clothing expense categories for current and future use of this form.

New Category Name:	<input type="text"/>	Amount	\$ <input type="text"/>
New Category Name:	<input type="text"/>	Amount	\$ <input type="text"/>
New Category Name:	<input type="text"/>	Amount	\$ <input type="text"/>
New Category Name:	<input type="text"/>	Amount	\$ <input type="text"/>
New Category Name:	<input type="text"/>	Amount	\$ <input type="text"/>

Flight Crew Per Diem Calculator

If your employer reimburses you for your meals and incidentals through a per diem method and the per diem rate reimbursed is less than the federal per diem rate, you may be able to deduct the difference.

Wolcott & Associates, P.A. has an on-line Per Diem Calculator designed to help pilots and flight attendants to obtain their maximum federal per diem tax deductions from their day and over-night travel. The Expense Calculator reminds pilots and flight attendants to log their travel related purchases such as uniforms, suitcases and other travel related items.

Trips can be entered flight-by-flight or in total by airport code. Use either the IATA or ICAO code. The report summarizes the number of days by airport code and provides a total which can be used to complete your Form 2106 on your personal tax return

Flight crew expenses can be entered into one of the 15 preset categories or you can create your own categories. As with the per diem report, the total expenses are summarized and ready for use on your personal tax return.

Check it out on our website at WWW.AVIATION-CPA.COM. As always, if we prepare your return, the use of the calculator is free.

