

## How It Works

To use the Aviation CPAs  
Per Diem Calculator  
and Flight Expense Reporter:

- Register on our website at:  
**[www.aviation-cpa.com](http://www.aviation-cpa.com)**
- After obtaining a user name and password, you will have access to your Per Diem Calculator, Expense Reporter and account details year-round, 24/7
- Add your flight information and expenses for the year
- Use the “edit” feature to easily make changes and corrections
- Print a detailed listing or summary at any time, or at year-end, for preparing your tax return

Visit our website at **[www.aviation-cpa.com](http://www.aviation-cpa.com)** for helpful information and to register. As always, if we prepare your tax return the use of the calculator is free.



## About Us

Aviation CPAs is an aviation dedicated CPA firm which assists clients in identifying, protecting and preserving aviation related tax deductions. The company offers a complete suite of aviation tax solutions, including tax return preparation, financial reporting, structuring aircraft purchases and sales, audit defenses, consulting and the FTS web-based aircraft tax management software.

We maintain offices at the Fort Lauderdale Executive Airport (KFXE), one of the country's busiest general aviation airports.

### Aviation CPAs

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# *Flight Crew Per Diem Calculator & Expense Reporter*

*Receive the maximum tax  
deductions for your job-related  
travel expenses*



Important Notice: If you are a W-2 employee please be advised that The Tax Cuts and Jobs Act (TCJA) eliminated many itemized deductions in 2018 including unreimbursed employee expenses, tax preparation fees, and other miscellaneous deductions.

If you have any questions regarding how this affects you, please feel free to contact our office at: [info@aviation-cpa.com](mailto:info@aviation-cpa.com).

## 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.

Aviation CPAs has an online Per Diem Calculator designed to help pilots and flight attendants obtain their maximum federal per diem tax deductions from their day and over-night travel.

Trips can be entered flight-by-flight or in total using 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.

# Aviation CPAs

## Flight Crew Per Diem Calculation

### Year Ending December 31, 2015

Flight Crew Member Name:

Airport	Location	Nights	Allowance	Total
DFW,KDFW	Dallas-Fort Worth, TX United States	2.00	\$56.00	\$112.00
FLL,KFLL	Fort Lauderdale, FL United States	1.00	\$71.00	\$71.00
FXE,KFXE	Fort Lauderdale, FL United States	16.00	\$71.00	\$1,136.00
LRD,KLRD	Laredo, TX United States	1.75	\$56.00	\$98.00
Total:				\$1,417.00

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

## Flight Crew Expense Reporter

The IRS allows pilots, flight crews, and flight attendants to deduct travel-related purchases and other employment related expenses.

Our exclusive Flight Expense Reporter is an efficient and time saving tool which assists you in detailing your travel related purchases such as uniforms, suitcases and other travel related items.

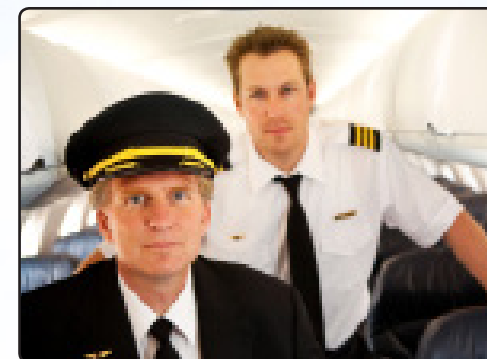
Flight crew expenses can be entered into one of the Expense Reporter's preset categories or you can create your own categories. As with the Per Diem report, the total expenses are summarized and ready for use on your personal tax return as itemized deductions.

FEDERAL STATEMENTS Year Ending December 31, 2015	
Form 2106, Line 4A - Business Expenses Not Included on Lines 1 - 3	
Description	Amount
Uniform Shirts	\$10.00
Dry Cleaning	\$15.00
Cell Phone Fees (Bus. Portion Only)	\$45.00
Meals & Lodging	\$25.00
total: \$95.00	

## User-Friendly and Easy to Use

Our Per Diem Calculator and Business Expense Reporter systems is user friendly and easy to use.

- Modern, User-Friendly Interface
- Comprehensive Airport Database
- Designed Solely for Commercial Flight Crew
- Includes Current U.S. and Foreign Standard Per Diem Allowance Rates for Meals, Incidentals and Expenses (MI&E)
- Select Full Day or 3/4 Day
- Calculates the Maximum Per Diem Tax Deduction Using CONUS or OCONUS Rates
- "Edit" Feature to Make Changes and Corrections
- Includes Worksheets and Detailed Reports



***Certified Public Accountants Serving the Aviation Industry***

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