

This PDF file contains your Per Diem report. It is up to you insure accuracy.
The calculations are based on the IRS approved method of 3/4 rate for a partial day of travel at the beginning and at end of a trip.

Here is a summary of the report:

IRS 3/4 Partial Day Method
Total Per Diem: \$970.50

WARNING: DO NOT USE IRS FORM 2106EZ, USE ONLY IRS FORM 2106.
INSURE YOU PLACE COMPANY NON-TAXED REIMBURSEMENT ON THE FORM 2106.
THE FOLLOWING DATA IS FOR INFORMATIONAL PURPOSES ONLY
IT IS YOUR RESPONSIBILITY TO INSURE ITS ACCURACY

Report for Jan 01, 2014 To Dec 31,2014
Airline Crew - IRS Deductions

Meal and entertainment expenses. Show the full amount of your expenses for business-related meals and entertainment on Form 2106, line 5, Column B. This amount is the number generated by this report. You then place your company's non-taxed reimbursement in line 6, Column B. You get this number from your W2, box 12 remark "L". Line 6 then gets subtracted.

Hours of service limits. You are subject to the Department of Transportation's "hours of service" limits (as explained under Individuals subject to "hours of service" limits in chapter 2, IRS Pamphlet 463), use 80% instead of 50% for meals while away from your tax home. Reference: http://www.irs.gov/publications/p463/ch01.html#en_US_2013_publink100033781

Line 3, Column A, is for travel expenses other than meals and entertainment. It's valuable to deduct miscellaneous layover costs to maximize your refund. Car rentals, workout fees, phone calls, hotel internet access charges.

Line 4, Column A, is for expenses that we accumulate independent of overnight travel. This includes union dues, professional subscriptions, FAA physicals (including mileage to/from physical,) uniforms, dry cleaning, new luggage, study guides, and sunglasses(for pilots). Also deduct the cost of required equipment such as a modest wristwatch and flashlight. Consider including grooming standards if required by your company. Since we are required to be available for contact, telephone, internet and cell phone basic service is deductible, or generally 50% if it is shared for personal use as it usually is.

Commuting costs to work are generally not deductible, unless it's from work to a second job, like the Guard. Commuting costs may be considered to be deductible for the first year of a base assignment or displacement since the IRS considers it a temporary duty assignment. The sum of these professional expenses are placed on line 6, in the column A of IRS form 2106.

From IRS Pamphlet 463, Chapter 1 page 6- "Travel for days you depart and return." For both the day you depart and the day you return from a business trip, you must prorate the standard meal allowance (figure a reduced amount for each day). You can do so by one of two methods.

The following table is based on Method 1 from IRS Pamphlet 463.

This approved method allows a 3/4 partial day credit for the day you leave and the day of return. Each full day of travel other than the day of departure or return, yields a full day of credit, split between the cities that you layover in.

Total Meals and Entertainment, enter on Form 2106, line 5, Column B \$970.50

STANDARD METHOD: using (3/4 rate for partial days)

ORY PARIS, FRANCE

Sequence: 1-0101
PerDiem Start FROM: MIA on 01 Jan 2014
PerDiem End: 02 Jan 2014 at MIA
0.75 + 0.75 Days yields: \$252.00

Government Rate:168

State Dept January2014 Table
Layover at: **ORY**
Based on State Dept. rates.
Running Total: \$252.00

DFW DALLAS-FORT WORTH, TX

Sequence: 2-0106
PerDiem Start FROM: MIA on 06 Jan 2014
PerDiem End: 07 Jan 2014 at MIA
0.75 + 0.75 Days yields: \$106.50

Government Rate:71

FY2014 GSA Table
Layover at: **DFW**
Based on GSA Domestic rates.
Running Total: \$358.50

STT ST. THOMAS, VIRGIN ISLANDS (U.S.)

Sequence: 3-0110
PerDiem Start FROM: MIA on 10 Jan 2014
PerDiem End: 11 Jan 2014 at MIA
0.75 + 0.75 Days yields: \$129.00

Government Rate:\$56

SELECT * From [Sheet1\$]
Layover at: **STT**
Based on DOD Non-CONUS rates.
Running Total: \$487.50

YYZ TORONTO, CANADA

Sequence: 4-0201
PerDiem Start FROM: MIA on 01 Feb 2014
PerDiem End: 02 Feb 2014 at MIA
0.75 + 0.75 Days yields: \$163.50

Government Rate:109

State Dept February2014 Table
Layover at: **YYZ**
Based on State Dept. rates.
Running Total: \$651.00

DFW DALLAS-FORT WORTH, TX

Sequence: 5-0204
PerDiem Start FROM: MIA on 04 Feb 2014
PerDiem End: 08 Feb 2014 at MIA
0.75 + 3.00 + 0.75 Days yields: \$319.50

Government Rate:71

FY2014 GSA Table
Layover at: **DFW**
Based on GSA Domestic rates.
Running Total: \$970.50