

BUSINESS AIRCRAFT SUBSTANTIATION

Information Document Request

Instructions to the Examination Team (the team):

This IDR language is for substantiating the business purpose of flights designated as business by the taxpayer.

These are proforma Information Document Requests (“IDRs”) prepared to assist with an aircraft examination. Please note the following:

- Not all the suggested questions in the proforma IDRs may be applicable for each case.
- The team may need to eliminate, add, or modify some of the suggested questions.

The following is instruction only, not to be included in the IDR sent to the taxpayer.

IRC § 274(d) Substantiation on Aircraft Usage

Once you have the flight information you will need to determine the reason for the flight. You will make a determination based on the records and substantiation provided for each flight. Was the flight business related, personal, maintenance or other?

IRC § 274(d)(4) provides that no deduction or credit is allowed with respect to listed property defined in IRC § 280F(d)(4) unless substantiated by adequate records or by sufficient evidence corroborating the taxpayer’s own statement with (A) the amount of the expense or other item, (B) the time and place of the travel, entertainment, amusement, recreation, or use, (C) the business purpose of the expense or other item, and (D) the business relationship to the taxpayer of persons entertained, using the facility or property, or receiving the gift.

Business Aircraft Substantiation Information Document Request

Issue: To obtain basic information regarding the aircraft reported on the tax return.

For each flight listed below (insert table) please provide:

1. The name of each passenger on board (if not already provided);
2. The purpose of the flight for each passenger;
3. Documentation to support the business relationship of each passenger to the taxpayer; and
4. Contemporaneous documentation that supports the business purpose of each trip and each passenger classified as business;
5. If the supporting documentation is not contemporaneous, provide contemporaneous supporting documentation that was relied upon to reconstruct the substantiation.

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Total Taxable Fringe Benefit for semi-annual

Total Taxable Fringe Benefits for Year

Exercise Answers

Holly's Schedule C

280F Calculation %	25% Test
OSH	20% Failed
OSM	19% Failed
FbFH	22% Failed
FbFM	19% Failed

Depreciation Recapture Computation

31,334,400

	If TP agrees to income inclusion inclusion on audit		
BAC Company			
Expense Disallowance			
OSH	3,519,415	460,723	3,058,692
OSM	3,483,610	502,706	2,980,904
FbFH	2,943,423	595,299	2,348,124
FbFM	2,850,214	635,420	2,214,794
Income Inclusion	136,000		

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Aircraft Management/Charter Company Information Document Request

Instructions to the Examination Team (the team):

These are proforma Information Document Requests (“IDRs”) prepared to assist with an aircraft examination. Please note the following:

- Not all the suggested questions in the proforma IDRs may be applicable for each case.
- The team may need to eliminate, add, or modify some of the suggested questions
- This is a follow up IDR if the taxpayer indicates they have a management company.

Aircraft Management/Charter Company Information Document Request

Issue: To obtain information regarding the chartering of the aircraft.

Provide the following information related to the chartering of the aircraft:

1. Is the chartering/management company related to the taxpayer?
2. Provide copies of all statements or invoices from the charter/management company showing charters/income/expenses.
3. Provide a reconciliation of the reported income from charter flights to the general ledger income.
4. Provide the charter agreement.
5. Was the taxpayer allowed to use the aircraft outside of the charter agreement (under FAR Part 91).
6. Did the taxpayer use the aircraft under Part 135 through the charter/management company? If yes, did they pay the fair charter value (arm's length)?
7. If the fair charter value was not paid by the taxpayer, what amount was paid and how was the amount determined?

Aircraft Expense Disallowance Allocation Occupied Seat Hours or Miles Method

Fields in Yellow must be input by agent

This example shows Occupied Seat Hours Method. Change Column D to miles to do Occupied Seat Miles Method

* Maintenance Flights can not be zero should include include 1 PAX for calculation

** Deadhead flights take on the # of passengers and purpose of the flight it is associated with

Date	Departure City	Arrival City	Miles/Hours	Total PAX	Occupied Seat Miles/Hours (D*E)	Business Flight	Business Entertainment
	HOU	CNO	3	2	6	3	
	CNO	HOU	3	2	6	3	
	HOU	LAS	5	6	30		30
	LAS	HOU	5	6	30		30
	HOU	MHR	4	1	4		
	MHR	HOU	4	1	4		
	HOU	ISM	8	4	32		
	ISM	HOU	8	4	32		
	HOU	TEB	5	2	10	10	
TOTALS			42	26	154	16	60
Allocate Maintenance flights over all categories ratably						0.9	3.3
TOTALS with maintenance flights allocates ratably.						<u>16.9</u>	<u>63.3</u>
						10.96%	41.10%
						10.96%	41.10%

Calculating cost per Occupied Seat Hour

Aircraft Expenses

Pilot	50,000
Fuel	
Depreciation	2,000,000
Insurance	10,000
Interest	
Etc.	

Total expenses 2,060,000

Divided by Total OSH/OSM 154

Dollar per OSH/OSM 13,377

Expense Disallowance

Business Entertainment

Commuting

Unsubstantiated

Personal Entertainment 84,658

Less: SIFL on original return (25)

Less: Reimb on timely filed return (10)

Personal Entertainment Adjustment

Personal Non Entertainment if No Income Inclusion

Expense Disallowance Adjustment

Check to make sure formulas are working

Total Expense	2,060,000.00
Business flights	(225,753.42)
BE	(846,575.34)
Commuting	-
Unsubstantiated	-
PE	(84,657.53)
PNE	(903,013.70)
Net	<u>-</u> Should be 0

**ation
d**

od. (and change headings throughout spreadsheet)

Commuting	Personal Entertainment	Personal Non-Entertainment	Unsubstantiated Flights	Maintenance/ Training	Verify Total Hrs. = Col. F
		3			6
		3			6
					30
					30
				4	4
				4	4
		32			32
		32			32
					10
0	6	64	0	8	154
-	0.3	3.5	-	(8.0)	
-	6.3	67.5	-	-	154
0.00%	4.11%	43.84%	0.00%		
0.00%	4.11%	43.84%	0.00%		
846,575					
-					
-					
84,623					
903,014					(If income inclusion for PNE flights is on the original return or agreed to on audit)
1,834,212					

Explanation of flight

Business Meeting for T/P.... S/H wife on board

Business Meeting for T/P.... S/H wife on board

Flight Leased to 100% Shareholder

Flight Leased to 100% Shareholder

* Maintenance Flight

* Maintenance Flight Return

Personal Flight of S/H, no lease or fringe benefit

** Deadhead Flight takes on character of flight its associated with
Verified Business Flight

** Make sure this agrees to F23

% Prior to Maintenance Allocation

% Post Maintenance Allocation

t then the PNE flights are deductible)

Passengers

Aircraft Expense Disallowance Allocation Occupied Seat Hours or Miles Method

Fields in Yellow must be input by agent

This example shows Occupied Seat Hours Method. Change Column D to miles to do Occupied Seat Miles Method

* Maintenance Flights can not be zero should include include 1 PAX for calculation

** Deadhead flights take on the # of passengers and purpose of the flight it is associated with

Date	Departure City	Arrival City	Miles/Hours	Total PAX	Occupied Seat Miles/Hours (D*E)	Business Flight	Business Entertainment
					0		
					0		
					0		
					0		
					0		
					0		
					0		
					0		
					0		
					0		
TOTALS					0	0	0
Allocate Maintenance flights over all categories ratably						#DIV/0!	#DIV/0!
TOTALS with maintenance flights allocates ratably.						#DIV/0!	#DIV/0!

<p>Calculating cost per Occupied Seat Hour</p> <p>Aircraft Expenses</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">Pilot</td><td style="width: 50%;"></td></tr> <tr><td>Fuel</td><td></td></tr> <tr><td>Depreciation</td><td></td></tr> <tr><td>Insurance</td><td></td></tr> <tr><td>Interest</td><td></td></tr> <tr><td>Etc.</td><td></td></tr> <tr><td>Total expenses</td><td style="text-align: right;">-</td></tr> <tr><td>Divided by Total OSH/OSM</td><td style="text-align: right;">-</td></tr> <tr><td>Dollar per OSH/OSM</td><td style="text-align: right;"><u>#DIV/0!</u></td></tr> </table>	Pilot		Fuel		Depreciation		Insurance		Interest		Etc.		Total expenses	-	Divided by Total OSH/OSM	-	Dollar per OSH/OSM	<u>#DIV/0!</u>	<p>Expense Disallowance</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">Business Entertainment</td><td style="width: 50%;"></td></tr> <tr><td>Commuting</td><td></td></tr> <tr><td>Unsubstantiated</td><td></td></tr> <tr><td>Personal Entertainment</td><td style="text-align: right;">#DIV/0!</td></tr> <tr><td>Less: SIFL on original return</td><td></td></tr> <tr><td>Less: Reimb on timely filed return</td><td></td></tr> <tr><td>Personal Entertainment Adjustment</td><td></td></tr> <tr><td>Personal Non Entertainment if No Income Inclusion</td><td></td></tr> <tr><td>Expense Disallowance Adjustment</td><td></td></tr> </table>	Business Entertainment		Commuting		Unsubstantiated		Personal Entertainment	#DIV/0!	Less: SIFL on original return		Less: Reimb on timely filed return		Personal Entertainment Adjustment		Personal Non Entertainment if No Income Inclusion		Expense Disallowance Adjustment	
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Less: SIFL on original return																																					
Less: Reimb on timely filed return																																					
Personal Entertainment Adjustment																																					
Personal Non Entertainment if No Income Inclusion																																					
Expense Disallowance Adjustment																																					

Check to make sure formulas are working

Total Expense	-
Business flights	#DIV/0!
BE	#DIV/0!
Commuting	#DIV/0!
Unsubstantiated	#DIV/0!
PE	#DIV/0!
PNE	#DIV/0!
Net	<u>#DIV/0!</u> Should be 0

Explanation of flight

** Make sure this agrees to F23
% Prior to Maintenance Allocation
% Post Maintenance Allocation

t then the PNE flights are deductible)

Passengers

Aircraft Expense Flight by Flight

Fields in Yellow must be input by agent

This example shows Flight by Flight Hours Method. Change Column D to miles to do Flight by Flight Miles Method

* Maintenance Flights can not be zero should include include 1 PAX for calculation

** Deadhead flights take on the # of passengers and purpose of the flight it is associated with

Date	Departure City	Arrival City	Flight Hours/Mile	Total PAX	Business Flight	Business Entertainment	Commuting
	HOU	CNO	3	2	1.5		
	CNO	HOU	3	2	1.5		
	HOU	LAS	5	6			5
	LAS	HOU	5	6			5
	HOU	MHR	4	1			
	MHR	HOU	4	1			
	HOU	ISM	8	4			
	ISM	HOU	8	4			
	HOU	TEB	5	2	5		
TOTALS			45	26	8	10	0
Allocate Maintenance flights over all categories ratably					1.7	2.2	-
TOTALS with maintenance flights allocates ratably.					9.7	12.2	-
					21.62%	27.03%	0.00%
					21.62%	27.03%	0.00%

Calculating cost per Flight by Flight Hour/Miles

Aircraft Expenses

Pilot	50,000
Fuel	
Depreciation	2,000,000
Insurance	10,000
Interest	
Etc.	
Total expenses	2,060,000
Divided by Total Hours/Miles	45
Dollar per Flight Hour/Mile	45,778

Expense Disallowance

Business Entertainment	
Commuting	
Unsubstantiated	
Personal Entertainment	-
Less SIFL on original return	(25)
Less Reimb on timely filed	(10)
Personal Entertainment Adjustment	
Personal Non Entertainment if No Income Inclusion	
Expense Disallowance Adjustment	

Check to make sure formulas are working

Total Expense	2,060,000
Business flights	(445,405)
BE	(556,757)
Commuting	-
Unsubstantiated	-
PE	-
PNE	(1,057,838)
Net	- Should be 0

**Expense Disallowance Allocation
by Flight Hours Method**

Method and also change all headings as necessary

Personal Entertainment	Personal Non-Entertainment	Unsubstantiated	Maintenance/ Training/ Delivery	Verify Total Hrs = Col. F
	1.5			3
	1.5			3
				5
				5
				4
				4
	8			8
	8			8
				5
0	19	0	8	45
-	4.1	-	(8.0)	
-	23.1	-	-	45
0.00%	51.35%	0.00%		
0.00%	51.35%	0.00%		

556,757

-

-

(35)

1,057,838 (If income inclusion for PNE flights is on the original return or agi

1,614,560

Explanation of flight

Business Meeting for T/P.... S/H wife on board
Business Meeting for T/P.... S/H wife on board
Flight Leased to 100% Shareholder
Flight Leased to 100% Shareholder
* Maintenance Flight
* Maintenance Flight Return
Personal Flight of S/H, no lease or fringe benefit
* Deadhead Flight takes on character of flight its associated with
Verified Business Flight

** Make sure this ties to D23

% Prior to Maintenance Allocation

% Post Maintenance Allocation

reed to on audit then the PNE flights are deductible)

Passengers

**Aircraft Expense
Flight by Flight**

Fields in Yellow must be input by agent

This example shows Flight by Flight Hours Method. Change Column D to miles to do Flight by Flight Miles Method

* Maintenance Flights can not be zero should include include 1 PAX for calculation

** Deadhead flights take on the # of passengers and purpose of the flight it is associated with

Date	Departure City	Arrival City	Flight Hours	Total PAX	Business Flight	Business Entertainment	Commuting
TOTALS				0	0	0	0
Allocate Maintenance flights over all categories ratably					#DIV/0!	#DIV/0!	#DIV/0!
TOTALS with maintenance flights allocates ratably.					#DIV/0!	#DIV/0!	#DIV/0!
					#DIV/0!	#DIV/0!	#DIV/0!
					#DIV/0!	#DIV/0!	#DIV/0!

Calculating cost per Flight by Flight Hour/mile

Aircraft Expenses		
Pilot		
Fuel		
Depreciation		
Insurance		
Interest		
Etc.		
Total expenses		-
Divided by Total Hours/mile		-
Dollar per Flight Hour/mile		<u><u>#DIV/0!</u></u>

Expense Disallowance	
Business Entertainment	
Commuting	
Unsubstantiated	
Personal Entertainment	#DIV/0!
Less SIFL on original return	
Less Reimb on timely filed return	
Personal Entertainment Adjustment	
Personal Non Entertainment if No Income Inclusion	
Expense Disallowance Adjustment	

Check to make sure formulas are working

Total Expense		-
Business flights	#DIV/0!	
BE	#DIV/0!	
Commuting	#DIV/0!	
Unsubstantiated	#DIV/0!	
PE	#DIV/0!	
PNE	#DIV/0!	
Net	<u><u>#DIV/0!</u></u>	Should be 0

Explanation of flight



** Make sure this ties to D23
% Prior to Maintenance Allocation
% Post Maintenance Allocation

reed to on audit then the PNE flights are deductible)

Passengers

Aircraft Expense Disallowance Occupied Seat Miles

Fields in Yellow must be input by agent

This example shows Occupied Seat Hours Method. Change Column D to miles to do Occupied Seat Miles

* Maintenance Flights can not be zero should include include 1 PAX for calculation

** Deadhead flights take on the # of passengers and purpose of the flight it is associated with

Date	Departure City	Arrival City	Miles	Total PAX	Occupied Seat Miles (D*E)	Business Flight
					0	
11/5/2021	ORD	BNA	492	1	492	
11/6/2021	BNA	MCO	695	4	2780	
11/14/2021	MCO	BNA	695	4	2780	
11/15/2021	BNA	PIT	462	2	924	924
11/16/2021	PIT	BNA	462	2	924	924
11/24/2021	BNA	DSM	658	4	2632	
11/28/2021	DSM	MSP	235	1	235	235
11/29/2021	MSP	DSM	235	3	705	
11/29/2021	DSM	BNA	658	3	1974	
12/1/2021	BNA	MSP	960	1	960	960
12/1/2021	MSP	BNA	960	1	960	960
12/4/2021	BNA	DSM	658	2	1316	
12/6/2021	DSM	BNA	658	2	1316	
12/12/2021	BNA	BNA	100	1	100	
12/14/2021	BNA	ORD	492	3	1476	1476
12/15/2021	ORD	BNA	492	3	1476	1476
12/18/2021	BNA	PIT	462	2	924	
12/19/2021	PIT	BNA	462	2	924	
12/20/2021	BNA	RSW	722	4	2888	
					0	

TOTALS			722	4	25786	6955
Allocate Maintenance flights over all categories ratably						163.4
TOTALS with maintenance flights allocates ratably.						<u>7,118.4</u>
						27.61%
						27.61%

Calculating cost per Occupied Seat Miles			Expense Disallowance		
Aircraft Expenses			Business Entertainment		
Pilot	375,000		Commuting		
Fuel	260,000		Unsubstantiated		
Depreciation			Personal Entertainment		
Lease	4,000,000		Less: SIFL on original return		
Interest			Less: Reimb on timely filed re		
Etc.	177,000		Personal Entertainment Adjus		
Total expenses	<u>4,812,000</u>		Personal Non Entertainment if No Incom		
Divided by Total OSM	<u>25,786.0</u>				
Dollar per OSM	<u>187</u>		Expense Disallowance Adjustment		

Check to make sure formulas are working

Total Expense	4,812,000.00	
Business flights	(1,328,390.09)	
BE	(352,964.04)	
Commuting	-	
Unsubstantiated	-	
PE	(2,627,939.51)	
PNE	(502,706.36)	
Net	-	Should be 0

Allowance Allocation

less Method. (and change headings throughout spreadsheet)

Business Entertainment	Commuting	Personal Entertainment	Personal Non-Entertainment	Unsubstantiated Flights	Maintenance/ Training	Verify Total Hrs. = Col. F
						0
					492	492
		2780				2780
		2780				2780
						924
						924
		2632				2632
						235
		705				705
		1974				1974
						960
						960
				1316		1316
				1316		1316
					100	100
						1476
						1476
	924					924
	924					924
			2888			2888
						0
1848	0	13759	2632	0	592	25786
43.4	-	323.3	61.8	-	(592.0)	
1,891.4	-	14,082.3	2,693.8	-	-	25786
7.34%	0.00%	54.61%	10.45%	0.00%		
7.34%	0.00%	54.61%	10.45%	0.00%		

352,964

-

-

2,627,940

-

-

Investment

2,627,940

Income Inclusion

502,706

(If income inclusion for PNE flights is on the original return or agreed to on audit)

3,483,610

Explanation of flight

Delivery flight of the new aircraft
Family went to Sea World and Universal Studios
Family went to Sea World and Universal Studios
Emails to set up meeting and follow up emails summarizing meeting
Emails to set up meeting and follow up emails summarizing meeting
Trip to see Chip's family with the kids
Holly going to a pet food convention and the taxpayer could provide
Deadhead to get plane back to DSM to take Chip and kids home
Trip to take Chip and kids home
Deadhead to go get Holly from the pet food convention
Holly home from pet food convention
Grandmothers funeral
Grandmothers funeral
Maintenance
Emails to set up meeting and new negotiated contract with distributor
Emails to set up meeting and new negotiated contract with distributor
Going to Steelers game with their banker
Home from Steelers game with their banker
Going to their 2nd home in Naples, FL

** Make sure this agrees to F23
% Prior to Maintenance Allocation
% Post Maintenance Allocation

t then the PNE flights are deductible)

Passengers

Holly, Chip, Timmy, Lacey
Holly, Chip, Timmy, Lacey
Holly, Anne
Holly, Anne
Holly, Chip, Timmy, Lacey
Holly

Chip, Timmy, Lacey

Holly
Holly, Chip
Holly, Chip

Holly, Anne, Alice
Holly, Anne, Alice
Hunter, Alice
Hunter, Alice
Holly, Chip, Timmy, Lacey
Holly, Chip, Timmy, Lacey



Aircraft Expense Disallowance Occupied Seat Hours

Fields in Yellow must be input by agent

This example shows Occupied Seat Hours Method. Change Column D to miles to do Occupied Seat Miles

* Maintenance Flights can not be zero should include include 1 PAX for calculation

** Deadhead flights take on the # of passengers and purpose of the flight it is associated with

Date	Departure City	Arrival City	Hours	Total PAX	Occupied Seat Hours (D*E)	Business Flight
					0	
11/5/2021	ORD	BNA	1.5	1	1.5	
11/6/2021	BNA	MCO	2.1	4	8.4	
11/14/2021	MCO	BNA	2.2	4	8.8	
11/15/2021	BNA	PIT	1.5	2	3	3
11/16/2021	PIT	BNA	1.4	2	2.8	2.8
11/24/2021	BNA	DSM	1.8	4	7.2	
11/28/2021	DSM	MSP	1.2	1	1.2	1.2
11/29/2021	MSP	DSM	1.2	3	3.6	
11/29/2021	DSM	BNA	1.8	3	5.4	
12/1/2021	BNA	MSP	2.1	1	2.1	2.1
12/1/2021	MSP	BNA	2.1	1	2.1	2.1
12/4/2021	BNA	DSM	1.8	2	3.6	
12/6/2021	DSM	BNA	1.8	2	3.6	
12/12/2021	BNA	BNA	0.6	1	0.6	
12/14/2021	BNA	ORD	1.5	3	4.5	4.5
12/15/2021	ORD	BNA	1.5	3	4.5	4.5
12/18/2021	BNA	PIT	1.5	2	3	
12/19/2021	PIT	BNA	1.5	2	3	
12/20/2021	BNA	RSW	2.1	4	8.4	
					0	

TOTALS			2.1	4	77.3	20.2
---------------	--	--	-----	---	------	------

Allocate Maintenance flights over all categories ratably						0.6
--	--	--	--	--	--	-----

TOTALS with maintenance flights allocates ratably.						<u>20.8</u>
---	--	--	--	--	--	-------------

26.86%

26.86%

Calculating cost per Occupied Seat Hour

Aircraft Expenses	
Pilot	375,000
Fuel	260,000
Depreciation	
Lease	4,000,000
Interest	
Etc.	177,000
Total expenses	<u>4,812,000</u>
Divided by Total OSH	<u>77.3</u>
Dollar per OSH	<u>62,251</u>

Expense Disallowance

- Business Entertainment
- Commuting
- Unsubstantiated
- Personal Entertainment
 - Less: SIFL on original return
 - Less: Reimb on timely filed re
- Personal Entertainment Adjus
- Personal Non Entertainment if No Incom

Expense Disallowance Adjustment

Check to make sure formulas are working

Total Expense	4,812,000.00	
Business flights	(1,292,585.11)	
BE	(383,936.17)	
Commuting	-	
Unsubstantiated	-	
PE	(2,674,755.32)	
PNE	(460,723.40)	
Net	-	Should be 0

allowance Allocation

les Method. (and change headings throughout spreadsheet)

Business Entertainment	Commuting	Personal Entertainment	Personal Non-Entertainment	Unsubstantiated Flights	Maintenance/ Training	Verify Total Hrs. = Col. F
						0
					1.5	1.5
		8.4				8.4
		8.8				8.8
						3
						2.8
		7.2				7.2
						1.2
		3.6				3.6
		5.4				5.4
						2.1
						2.1
				3.6		3.6
				3.6		3.6
					0.6	0.6
						4.5
						4.5
	3					3
	3					3
		8.4				8.4
						0
6	0	41.8	7.2	0	2.1	77.3
0.2	-	1.2	0.2	-	(2.1)	
6.2	-	43.0	7.4	-	-	77.3
7.98%	0.00%	55.59%	9.57%	0.00%		
7.98%	0.00%	55.59%	9.57%	0.00%		

383,936

-

-

2,674,755

-

-

Investment

2,674,755

Income Inclusion

460,723

(If income inclusion for PNE flights is on the original return or agreed to on audit)

3,519,415

Explanation of flight

Delivery flight of the new aircraft
Family went to Sea World and Universal Studios
Family went to Sea World and Universal Studios
Emails to set up meeting and follow up emails summarizing meeting
Emails to set up meeting and follow up emails summarizing meeting
Trip to see Chip's family with the kids
Holly going to a pet food convention and the taxpayer could provide
Deadhead to get plane back to DSM to take Chip and kids home
Trip to take Chip and kids home
Deadhead to go get Holly from the pet food convention
Holly home from pet food convention
Grandmothers funeral
Grandmothers funeral
Maintenance
Emails to set up meeting and new negotiated contract with distributor
Emails to set up meeting and new negotiated contract with distributor
Going to Steelers game with their banker
Home from Steelers game with their banker
Going to their 2nd home in Naples, FL

** Make sure this agrees to F23
% Prior to Maintenance Allocation
% Post Maintenance Allocation

t then the PNE flights are deductible)

Passengers

Holly, Chip, Timmy, Lacey
Holly, Chip, Timmy, Lacey
Holly, Anne
Holly, Anne
Holly, Chip, Timmy, Lacey
Holly

Chip, Timmy, Lacey

Holly
Holly, Chip
Holly, Chip

Holly, Anne, Alice
Holly, Anne, Alice
Hunter, Alice
Hunter, Alice
Holly, Chip, Timmy, Lacey
Holly, Chip, Timmy, Lacey



Fields in Yellow must be input by agent

This example shows Flight by Flight Hours Method. Change Column D to miles to do Flight by Flight

* Maintenance Flights can not be zero should include include 1 PAX for calculation

** Deadhead flights take on the # of passengers and purpose of the flight it is associated with

Date	Departure City	Arrival City	Flight Miles	Total PAX	Business Flight	Business Entertainment
11/5/2021	ORD	BNA	492	1		
11/6/2021	BNA	MCO	695	4		
11/14/2021	MCO	BNA	695	4		
11/15/2021	BNA	PIT	462	2	462	
11/16/2021	PIT	BNA	462	2	462	
11/24/2021	BNA	DSM	658	4		
11/28/2021	DSM	MSP	235	1	235	
11/29/2021	MSP	DSM	235	3		
11/29/2021	DSM	BNA	658	3		
12/1/2021	BNA	MSP	960	1	960	
12/1/2021	MSP	BNA	960	1	960	
12/4/2021	BNA	DSM	658	2		
12/6/2021	DSM	BNA	658	2		
12/12/2021	BNA	BNA	100	1		
12/14/2021	BNA	ORD	492	3	492	
12/15/2021	ORD	BNA	492	3	492	
12/18/2021	BNA	PIT	462	2		462
12/19/2021	PIT	BNA	462	2		462
12/20/2021	BNA	RSW	722	4		
TOTALS			10558	14	4063	924
Allocate Maintenance flights over all categories ratably					241.4	54.9
TOTALS with maintenance flights allocates ratably.					<u>4,304.4</u>	<u>978.9</u>
					40.77%	9.27%
					40.77%	9.27%

Calculating cost per Flight by Flight mile

Aircraft Expenses	
Pilot	375,000
Fuel	260,000
Depreciation	
Lease	4,000,000
Interest	
Etc.	177,000
Total expenses	<u>4,812,000</u>

Expense Disallowance

Business Entertainment
Commuting
Unsubstantiated
Personal Entertainment
Less SIFL on original return
Less Reimb on timely filed
Personal Entertainment Ad
Personal Non Entertainment if No Incc

Divided by Total mile 10,558
Dollar per Flight mile 456

Expense Disallowance Adjustment

Check to make sure formulas are working
Total Expense 4,812,000
Business flights (1,961,786)
BE (446,146)
Commuting -
Unsubstantiated -
PE (1,768,649)
PNE (635,420)
Net - Should be 0

**Aircraft Expense Disallowance Allocation
Flight by Flight Miles Method**

Flight Miles Method and also change all headings as necessary

Commuting	Personal Entertainment	Personal Non-Entertainment	Unsubstantiated	Maintenance/ Training/ Delivery	Verify Total Hrs = Col. F
					0
				492	492
	695				695
	695				695
					462
					462
	658				658
					235
	235				235
	658				658
					960
					2.1
		658			658
		658			658
				100	100
					492
					492
					462
					462
	722				722
					0
					0
					0
0	3663	1316	0	592	10558
-	217.6	78.2	-	(592.0)	
-	3,880.6	1,394.2	-	-	10558
0.00%	36.75%	13.20%	0.00%		
0.00%	36.75%	13.20%	0.00%		

446,146

-

-

1,768,649

-

-

Adjustment

1,768,649

Income Inclusion

635,420

(If income inclusion for PNE flights is on the original return or agreement)

2,850,214

Explanation of flight

Delivery flight of the new aircraft
Family went to Sea World and Universal Studios
Family went to Sea World and Universal Studios
Emails to set up meeting and follow up emails summarizing meeting
Emails to set up meeting and follow up emails summarizing meeting
Trip to see Chip's family with the kids
Holly going to a pet food convention and the taxpayer could provide
Deadhead to get plane back to DSM to take Chip and kids home
Trip to take Chip and kids home
Deadhead to go get Holly from the pet food convention
Holly home from pet food convention
Grandmothers funeral
Grandmothers funeral
Maintenance
Emails to set up meeting and new negotiated contract with distributor
Emails to set up meeting and new negotiated contract with distributor
Going to Steelers game with their banker
Home from Steelers game with their banker
Going to their 2nd home in Naples, FL

** Make sure this ties to D23
% Prior to Maintenance Allocation
% Post Maintenance Allocation

need to on audit then the PNE flights are deductible)

Passengers

Holly, Chip, Timmy, Lacey

Holly, Chip, Timmy, Lacey

Holly, Anne

Holly, Anne

Holly, Chip, Timmy, Lacey

Holly

Chip, Timmy, Lacey

Holly

Holly, Chip

Holly, Chip

Holly, Anne, Alice

Holly, Anne, Alice

Hunter, Alice

Hunter, Alice

Holly, Chip, Timmy, Lacey

Holly, Chip, Timmy, Lacey

Fields in Yellow must be input by agent

This example shows Flight by Flight Hours Method. Change Column D to miles to do Flight by Flight

* Maintenance Flights can not be zero should include include 1 PAX for calculation

** Deadhead flights take on the # of passengers and purpose of the flight it is associated with

Date	Departure City	Arrival City	Flight Hours	Total PAX	Business Flight	Business Entertainment
11/5/2021	ORD	BNA	1.5	1		
11/6/2021	BNA	MCO	2.1	4		
11/14/2021	MCO	BNA	2.2	4		
11/15/2021	BNA	PIT	1.5	2	1.5	
11/16/2021	PIT	BNA	1.4	2	1.4	
11/24/2021	BNA	DSM	1.8	4		
11/28/2021	DSM	MSP	1.2	1	1.2	
11/29/2021	MSP	DSM	1.2	3		
11/29/2021	DSM	BNA	1.8	3		
12/1/2021	BNA	MSP	2.1	1	2.1	
12/1/2021	MSP	BNA	2.1	1	2.1	
12/4/2021	BNA	DSM	1.8	2		
12/6/2021	DSM	BNA	1.8	2		
12/12/2021	BNA	BNA	0.6	1		
12/14/2021	BNA	ORD	1.5	3	1.5	
12/15/2021	ORD	BNA	1.5	3	1.5	
12/18/2021	BNA	PIT	1.5	2		1.5
12/19/2021	PIT	BNA	1.5	2		1.5
12/20/2021	BNA	RSW	2.1	4		
TOTALS			31.2	14	11.3	3
Allocate Maintenance flights over all categories ratably					<u>0.8</u>	<u>0.2</u>
TOTALS with maintenance flights allocates ratably.					<u>12.1</u>	<u>3.2</u>
					38.83%	10.31%
					38.83%	10.31%

Calculating cost per Flight by Flight Hour

Aircraft Expenses	
Pilot	375,000
Fuel	260,000
Depreciation	
Lease	4,000,000
Interest	
Etc.	<u>177,000</u>
Total expenses	4,812,000

Expense Disallowance

Business Entertainment
Commuting
Unsubstantiated
Personal Entertainment
Less SIFL on original return
Less Reimb on timely filed
Personal Entertainment Ad
Personal Non Entertainment if No Incc

Divided by Total Hours 31
Dollar per Flight Hour 154,231

Expense Disallowance Adjustment

Check to make sure formulas are working
Total Expense 4,812,000
Business flights (1,868,577)
BE (496,082)
Commuting -
Unsubstantiated -
PE (1,852,041)
PNE (595,299)
Net 0 Should be 0

Aircraft Expense Disallowance Allocation Flight by Flight Hours Method

nt Miles Method and also change all headings as necessary

Commuting	Personal Entertainment	Personal Non-Entertainment	Unsubstantiated	Maintenance/ Training/ Delivery	Verify Total Hrs = Col. F
					0
				1.5	1.5
	2.1				2.1
	2.2				2.2
					1.5
					1.4
	1.8				1.8
					1.2
	1.2				1.2
	1.8				1.8
					2.1
					2.1
		1.8			1.8
		1.8			1.8
				0.6	0.6
					1.5
					1.5
					1.5
					1.5
	2.1				2.1
					0
					0
					0
0	11.2	3.6	0	2.1	31.2
-	0.8	0.3	-	(2.1)	
-	12.0	3.9	-	-	31.2
0.00%	38.49%	12.37%	0.00%		
0.00%	38.49%	12.37%	0.00%		

496,082

-

-

1,852,041

-

-

Adjustment

1,852,041

Income Inclusion

595,299

(If income inclusion for PNE flights is on the original return or ag

2,943,423

Explanation of flight

Delivery flight of the new aircraft
Family went to Sea World and Universal Studios
Family went to Sea World and Universal Studios
Emails to set up meeting and follow up emails summarizing meeting
Emails to set up meeting and follow up emails summarizing meeting
Trip to see Chip's family with the kids
Holly going to a pet food convention and the taxpayer could provide
Deadhead to get plane back to DSM to take Chip and kids home
Trip to take Chip and kids home
Deadhead to go get Holly from the pet food convention
Holly home from pet food convention
Grandmothers funeral
Grandmothers funeral
Maintenance
Emails to set up meeting and new negotiated contract with distributor
Emails to set up meeting and new negotiated contract with distributor
Going to Steelers game with their banker
Home from Steelers game with their banker
Going to their 2nd home in Naples, FL

** Make sure this ties to D23
% Prior to Maintenance Allocation
% Post Maintenance Allocation

need to on audit then the PNE flights are deductible)

Passengers

Holly, Chip, Timmy, Lacey

Holly, Chip, Timmy, Lacey

Holly, Anne

Holly, Anne

Holly, Chip, Timmy, Lacey

Holly

Chip, Timmy, Lacey

Holly

Holly, Chip

Holly, Chip

Holly, Anne, Alice

Holly, Anne, Alice

Hunter, Alice

Hunter, Alice

Holly, Chip, Timmy, Lacey

Holly, Chip, Timmy, Lacey

**Qualified Business Use Calculat
Occupied Seat Hours Method**

Date	Departure City	Arrival City	Hours	Total PAX	Occupied Seat Hours (D*E)	Business Flight	Leased to 5% owner or related	
1/7/2023	IAD	DFW		4	2	8	8	
2/10/2023	DFW	HOU		1.5	3	4.5	1.5	
2/11/2023	HOU	DFW		1.4	3	4.2	1.4	
3/15/2023	DFW	DFW		0.2	1	0.2		
TOTALS				7.1	9	16.9	2.9	8
Allocate Maintenance flights over all categories ratably						0.03	0.10	
TOTAL Occupied Seat Hours						<u>2.93</u>	<u>8.10</u>	
						17.37%	47.90%	

ion

Treated as Income 5% Owner/Related	Use by Non 5% Owner or related that is not reported in Income	Personal No Income or lease	IRC 212 Flights	Nondeductible Commuting/ Business Entertainment	Unsubstantiated
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3
2.8

0	0	5.8	0	0	0
-	-	0.07			
-	-	5.87	-	-	-
0.00%	0.00%	34.73%	0.00%	0.00%	0.00%

Maintenance/ Verify	Total Hrs	Explanation of flight
Training	= Col. F	
Flights		
	8	
	4.5	
	4.2	
0.2	0.2	
	0	
0.2	16.9	16.7
-0.2	0	
	16.90	** Make sure F24, N24 and N26 totals agree
<u>0.00%</u>		

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**Qualified Business Use Calculat
Occupied Seat Miles Method**

Date	Departure City	Arrival City	Miles	Total PAX	Occupied Seat Miles (D*E)	Business Flight	Leased to 5% owner or related
1/7/2023	IAD	DFW	1159	2	2318		2318
2/10/2023	DFW	HOU	270	3	810	270	
2/11/2023	HOU	DFW	270	3	810	270	
3/15/2023	DFW	DFW	50	1	50		
TOTALS			1749	9	3988	540	2318
Allocate Maintenance flights over all categories ratably						6.86	29.43
TOTAL Occupied Seat Miles						<u>546.86</u>	<u>2,347.43</u>
						13.71%	58.86%

ion

Treated as Income 5% Owner/Related	Use by Non 5% Owner or related that is not reported in Income	Personal No Income or lease	IRC 212 Flights	Nondeductible Commuting/ Business Entertainment	Unsubstantiated
		540			
		540			
0	0	1080	0	0	0
-	-	13.71			
-	-	1,093.71	-	-	-
0.00%	0.00%	27.43%	0.00%	0.00%	0.00%

Maintenance/ Verify Training Flights	Total Hrs = Col. F	Explanation of flight
	2318	
	810	
	810	
50	50	
	0	
50	3988	3938
(50.00)	0	
<u> </u>	3,988.00	** Make sure F24, N24 and N26 totals agree
<u> </u>		
0.00%		

|

**Qualified Bus
Flight by Flight**

Date	Departure City	Arrival City	Flight Hours	Total PAX	Business Flight	Leased to 5% owner or related	Treated as Income 5% Owner/Related
1/7/2023	IAD	DFW	4	2			4
2/10/2023	DFW	HOU	1.5	3	0.5		
2/11/2023	HOU	DFW	1.4	3	0.47		
3/15/2023	DFW	DFW	0.2	1			
TOTALS			7.1	9	0.97	4	0
Allocate Maintenance flights over all categories ratably					0.03	0.12	-
TOTALS flight by flight hours					1.00	4.12	-
					14.06%	57.97%	0.00%

Business Use Calculation
Cost Hours Method

Use by Non 5% Owner or related that is not reported in Income	Personal No Income or lease	IRC 212 Flights	Nondeductible Commuting/ Business Entertainment	Unsubstantiated	Maintenance/ Training Flights
	1 0.93				0.2
0	1.93	0	0	0	0.2
-	0.06				-0.2
-	1.99	-	-	-	
0.00%	27.97%	0.00%	0.00%	0.00%	

Verify Total Hrs = Col. F	Explanation of flight
7.1	6.9
<u>7.1</u>	** Make sure D24, M24 and M26 totals agree

**Qualified Bus
Flight by Flight**

Date	Departure City	Arrival City	Flight Miles	Total PAX	Business Flight	Leased to 5% owner or related	Treated as Income 5% Owner/Related
1/7/2023	IAD	DFW	1159	2		1159	
2/10/2023	DFW	HOU	270	3	90		
2/11/2023	HOU	DFW	270	3	90		
3/15/2023	DFW	DFW	50	1			
TOTALS			1749	9	180	1159	0
Allocate Maintenance flights over all categories ratably					5.30	34.11	-
TOTALS flight by flight miles					185.30	1,193.11	-
					10.59%	68.22%	0.00%

**Business Use Calculation
Straight Miles Method**

Use by Non 5% Owner or related that is not reported in Income	Personal No Income or lease	IRC 212 Flights	Nondeductible Commuting/ Business Entertainment	Unsubstantiated	Maintenance/ Training Flights
	180				
	180				50
0	360	0	0	0	50
-	10.59				(50.00)
-	370.59	-	-	-	
0.00%	21.19%	0.00%	0.00%	0.00%	

Verify Total Hrs = Col. F	Explanation of flight
1749	1699
<u>1749</u>	** Make sure D24, M24 and M26 totals agree

Substantiation IDR for BAC Company

Issue: To obtain substantiation for the flights taken.

For each flight listed please provide:

- Please provide documentation to support the business relationship of each passenger to the taxpayer; and
- Provide the contemporaneous documentation that supports the business purpose of each trip and each passenger classified as business.
- If the supporting documentation is not contemporaneous, provide contemporaneous supporting documentation that was relied upon to reconstruct the substantiation.

Aircraft purchased November 2021

Cost was: \$32,000,000

Aircraft is leased to a related party under an exclusive dry lease

2021 Year 1	2.08%	665,600
2022 Year 2	16.67%	5,334,400
2023 Year 3	16.67%	5,334,400
2024 Year 4	16.67%	5,334,400
2025 Year 5	16.60%	5,312,000
2026 Year 6	16.67%	5,334,400
2027 Year 7	14.58%	4,665,600

Depreciation per tax return in 2021:	32,000,000
Depreciation allowed due to failing QBU	<u>665,600</u>
Adjustment need for depreciation	<u><u>31,334,400</u></u>

Depreciation Recapture Exercise

- ❖ Aircraft Purchased in 2020 for \$4,500,000
- ❖ Taxpayer took 100% bonus of \$4,500,000
- ❖ Only asset owned is the aircraft
- ❖ Placed in service December 2020
- ❖ Part 135 charter aircraft
- ❖ Audit of 2021 tax year the taxpayer failed QBU
- ❖ Compute the recapture adjustment

Depreciation Recapture Exercise

Cost \$4,500,000

7 Years MACRS Property

12 Year ADS Straight-Line

Mid-Qtr. Convention

Placed in service 4th QTR

2020 $4,500,000 * 1.04\% = \$46,800$

2021 $4,500,000 * 8.33\% = \$374,850$

$\$4,500,000 - \$46,800 - \$374,850 = \$4,078,350$

Initial IDR

Issue: To obtain basic information regarding the aircraft reported on the tax return.

Provide the following information related to the aircraft:

1. Flight Log -provide hard copy and electronic version (if available)
 - Flight Date
 - Origin City
 - Destination City
 - Flight Time (Hobbs Meter Reading)
 - Pilot in Command (PIC)
 - Co-Pilot (SIC)
2. Copy of flight log in electronic format (Excel, etc.) if available
3. Aircraft maintenance flight log
4. Passenger manifest for each flight leg
5. Aircraft purchase/sales documents
6. Aircraft lease/charter/operating agreements
7. Aircraft management contracts
8. Minutes/documents indicating the business purpose of the aircraft
9. Provide 280F qualified business use calculation
10. Provide any expense limitation or disallowance related to the aircraft?
If yes, provide copies of the calculations.

Date	Departure City	Arrival City	Flight Hours	Total PAX	Business Flight	Business Entertainment
11/5/2021	ORD	BNA	1.5	0		
11/6/2021	BNA	MCO	2.1	4		
11/14/2021	MCO	BNA	2.2	4		
11/15/2021	BNA	PIT	1.5	2	1.5	
11/16/2021	PIT	BNA	1.4	2	1.4	
11/24/2021	BNA	DSM	1.8	4		
11/28/2021	DSM	MSP	1.2	1	1.2	
11/29/2021	MSP	DSM	1.2	0		
11/29/2021	DSM	BNA	1.8	3		
12/1/2021	BNA	MSP	2.1	0		0
12/1/2021	MSP	BNA	2.1	1	2.1	
12/4/2021	BNA	DSM	1.8	2		
12/6/2021	DSM	BNA	1.8	2		
12/12/2021	BNA	BNA	0.6	0		
12/14/2021	BNA	ORD	1.5	3	1.5	
12/15/2021	ORD	BNA	1.5	3	1.5	
12/18/2021	BNA	PIT	1.5	2		1.5
12/19/2021	PIT	BNA	1.5	2		1.5
12/20/2021	BNA	RSW	2.1	4		
TOTALS			31.2	14	9.2	3

Personal Flight Hours
 Commuting
 Personal Entertainment
 Personal Non-Entertainment
 Personal Flight Hours for in
 Fair Charter Value per hour
 Income Inclusion

**Aircraft Expense Disallowance Allocation
Flight by Flight Hours Method**

Commuting	Personal Entertainment	Personal Non-Entertainment	Unsubstantiated	Maintenance/ Training/ Delivery	Verify Total Hrs = Col. F	
					0	
					0	
	2.1				2.1	
	2.2				2.2	
					1.5	
					1.4	
	1.8				1.8	
					1.2	
	0				0	
	1.8				1.8	
					0	
					2.1	
		1.8			1.8	
		1.8			1.8	
				0	0	
					1.5	
					1.5	
					1.5	
					1.5	
	2.1				2.1	
					0	
					0	
					0	
0	10	3.6		0	0	25.8

	-
ent	10
ainment	3.6
income inclusion	<u>13.6</u>
	10,000
	<u>\$ 136,000</u>

Explanation of flight

Delivery flight of the new aircraft

Family went to Sea World and Universal Studios

Family went to Sea World and Universal Studios

Emails to set up meeting and follow up emails summarizing meetir

Emails to set up meeting and follow up emails summarizing meetir

Trip to see Chip's family with the kids

Holly going to a pet food convention and the taxpayer could provic

Deadhead to get plane back to DSM to take Chip and kids home

Trip to take Chip and kids home

Deadhead to go get Holly from the pet food convention

Holly home from pet food convention

Grandmothers funeral

Grandmothers funeral

Maintenance

Emails to set up meeting and new negotiated contract with distrib

Emails to set up meeting and new negotiated contract with distrib

Going to Steelers game with their banker

Home from Steelers game with their banker

Going to their 2nd home in Naples, FL
