

AME TAX DEDUCTIONS

This information is provided by PILOT MEDICAL SOLUTIONS www.LEFTSEAT.com in an effort to assist AME's with information which may validate tax deductions.

The following letters are excerpts from the actual FAA documents. The FAA provides complete personalized letters to AME's upon request. The text and court references within these letters may be sufficient for validating tax deductions.

To obtain a personalized FAA authored version, contact:

Aeromedical Education Division

email denise.patterson@faa.gov

Phone 405-954-4830

Fax 405-954-8016

USPO AAM-400, Post Office Box 25082
Oklahoma City, OK 73125

-----FAA LETTERHEAD-----

<Date>

To Whom It May Concern:

«Fname» «Lname», AME# ??????, has been a designated Aviation Medical Examiner for the Federal Aviation Administration since ?????? ?, 200?. To properly perform his duties as an Examiner, he is required to have an understanding of the basic principles of aviation medicine and their practical application to the aviation environment.

To achieve and maintain this understanding, I have strongly recommended that all Aviation Examiners actively participate in operational aviation activities. Most importantly, these activities include pilot training and maintenance of pilot proficiency.

Sincerely,

Original signed and authorized by FAA

-----FAA LETTERHEAD-----

<Date>

«FIRST_NAME» «LAST_NAME», «MEDICAL_LICENSE»
«CLINIC_NAME»
«ADDRESS»
«CITY_NAME», «CITY_NAME» «ZIP_CODE»

Dear Doctor «LAST_NAME»:

We have been advised by the Internal Revenue Services that the request to include the cost of special training, such as flying, as a deductible item on one's income tax must be judged on an individual basis, the final decision rests with the Regional Director of Internal Revenue. Information obtained in the past reveals that in some instances the cost of proficiency flying has been allowed as a deduction while in other instances this item has been denied.

The tax decision favoring an AME, referred to in the Federal Air Surgeon's Medical Bulletin of December 1969, was US Tax Court Memo NO. 1969120, Docket NO. 518665, filed June 16, 1969.

Enclosed is a statement, which we hope will meet your needs. If we can be of further assistance to you, please let me know.

Sincerely,

Original signed and authorized by FAA