

# Aviation Department Report of Personal Travel on Company Aircraft

This form is to be filled out when **anyone** travels on aircraft for a non-business purpose.

The taxable value of personal use will be calculated under Standard Industry Fare Level (SIFL) rates periodically published by the Internal Revenue Service. Charges will be accumulated for each employee and added to the W-2 statement at year-end. This income is subject to withholding.

If at least 50 percent of the passenger seating capacity of the aircraft is occupied with business passengers, there is no taxable income charge for employees, their spouses and dependent children. **However, this form should be completed regardless of the passenger load on the aircraft.**

Host-Employee Name \_\_\_\_\_

Passenger Name \_\_\_\_\_

Affiliation \_\_\_\_\_

Date(s) of Flight(s) \_\_\_\_\_ Intermediate Stops \_\_\_\_\_

Origin City \_\_\_\_\_ Destination City \_\_\_\_\_

Is at least 50 percent of the passenger seating capacity of the aircraft occupied by passengers traveling on company business during each leg of the trip this passenger is on board?    Yes            No

Is the passenger a child under two years of age?    Yes            No

Is the passenger a:    Spouse    Dependent Child    Guest    Employee    Director    Officer

If passenger is a "guest," what is the guest's relationship to the host-employee/company/flight? \_\_\_\_\_

What is the reason for passenger's flight? \_\_\_\_\_

**Host-Employee Signature** \_\_\_\_\_

### To Be Completed by the Aviation Department

Passenger Name: \_\_\_\_\_ Aircraft Type: \_\_\_\_\_

	<b>MILES</b>	<b>SIFL RATE</b>	
Is Host-Employee a Control Employee?    Yes    No	_____ x	\$ _____ =	\$ _____

<b>Total flight miles for taxable valuation:</b> _____ <i>Control    Noncontrol    Zero Value</i>	_____ x	\$ _____ =	\$ _____
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Is flight primarily:    Business    Personal	<b>Subtotal</b>	= \$ _____
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Payroll valuation: \$ _____	Aircraft multiple _____ x	\$ _____ =	\$ _____
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Trip Number: _____ Weight of Aircraft: _____ lbs.	<b>Terminal Charge</b>	= \$ _____
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No. seats occupied: _____ Seats occupied for business: _____	<b>Total One-Way</b>	= \$ _____
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Seats Available: _____	<b>Total Roundtrip</b>	= \$ _____
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**Aviation Department Signature** \_\_\_\_\_