

NAME: _____ MEMBER # _____ PHONE # _____

ROCKCLIFFE FLYING CLUB
2010 Income Tax Procedure – TL11B

Canada Customs and Revenue Agency (CCRA) require proof of enrolment for the Commercial Pilot Licence before allowing any deduction for hours on the Private Pilot Licence. A letter from the Club confirming enrolment for the CPL is available to members actively pursuing a CPL. To qualify, you must hold a Category 1 Medical, have completed or are enrolled in the CPL Ground School, or be actively working on the dual requirements of the CPL (eg: Night Rating). Members are reminded that all deductions taken are the responsibility of the person claiming the deduction on their tax return.

To obtain the required letter and allowable deductions for your training in 2010, please complete the attached form. There is no need to complete the form if you have reached the maximum hours in or prior to 2009. For further information, please visit the Canada Customs Revenue Agency website at <http://www.cra-arc.gc.ca/E/pub/tp/it516r2/it516r2-e.html>. #29

Costs incurred by a student in flying a personal aircraft while taking a course at a flying training school or club are not eligible.

Licences and endorsements that may qualify are:

- Private Pilot Licence
- Commercial Pilot Licence
- Instructor Rating
- Instrument Rating

Private Pilot Licence:

An applicant must have completed 45 hours of flight training, to include a minimum of:

- 17 hours dual instruction, to include a minimum of 3 hours cross-country and 5 hours instrument time.
- 12 hours solo flight time, to include a minimum 5 hours cross-country
- 16 Additional hours can be used as dual flying hours.
- Total hours to claim is 33 dual flying hours and 12 solo flying hours.

Revenue Canada requires proof of enrolment for the CPL to allow a deduction for the Private Pilot Licence.

Commercial Pilot Licence:

An applicant must have completed 65 hours of flight training, to include:

- 35 hours dual instruction and 30 hours solo flight time.

Ratings:

For a rating, only the Transport Canada minimum training requirements may be claimed.

Fees for ground school and flight simulator are eligible for the tuition tax credit.

No credit may be taken for time building or hours in excess of the transport canada minimums.

Once you have completed this form, hand it in to Brenda Reid along with your logbook. I will contact you as soon as your TL11B form is completed.

Please sign stating that you have read the above and fully understand the allowable tax deduction guidelines. When you have completed all forms (1-4) that pertain to you the please give to Brenda Reid along with your Logbook.

Name: _____

Signature: _____ Date _____

**Rockcliffe Flying Club
2010 Income Tax Worksheet for Private Pilot**

Private Pilot Licence: JANUARY – DECEMBER 2010

45 HOURS TOTAL ALLOWED DUAL (33) SOLO (12)

Dual hours claimed in or prior to 2009 _____

2010

Dual in C150 _____ X \$163.00 = \$ _____

Dual in C172 _____ X \$183.00 = \$ _____

Subtotal Dual Hours _____ \$ _____

Simulator hours claimed in or prior to 2009 _____

2010

Dual Elite Simulator _____ X \$ 68.00 = \$ _____

Dual Redbird Simulator _____ X \$ 138.00 = \$ _____

Subtotal Simulator Hours _____ \$ _____

Total Dual (Air + Sim) _____

Solo Hours claimed in or prior to 2009 _____

2010

Solo in C150 _____ X \$115.00 = \$ _____

Solo(dry) C150 _____ X \$ 97.00 = \$ _____

Subtotal Solo Hours _____ X \$ _____

Ground Briefings in or prior to 2009 _____

2010

Ground Briefings _____ X \$ 48.00 = \$ _____

Maximum 20 hours

Private Pilot Groundschool _____ X \$245.00 = \$ _____

FlightTest _____ X **\$275.00 =** \$ _____

TOTAL PPL CLAIM FOR 2010 = \$ _____.

**Rockcliffe Flying Club
2010 Income Tax Worksheet for Commercial Pilot**

DATE OF PPL ISSUE _____
Commercial Pilot Licence: JANUARY – DECEMBER 2010

65 HOURS TOTAL ALLOWED DUAL (35) SOLO (30)

Dual hours claimed in or prior to 2009 _____

2010

Dual in C150	_____	X	\$163.00 =	\$ _____
Dual in C172	_____	X	\$183.00 =	\$ _____

Subtotal Dual Hours _____ \$ _____

Simulator hours claimed in or prior to 2009 _____

2010

Dual Elite Simulator	_____	X	\$ 68.00 =	\$ _____
Dual Redbird Simulator	_____	X	\$ 138.00 =	\$ _____

Subtotal Simulator Hours _____ \$ _____

Total Dual (Air + Sim) _____

Solo Hours claimed in or prior to 2009 _____

2010

Solo in C150	_____	X	\$115.00 =	\$ _____
Solo(dry) C150	_____	X	\$ 97.00 =	\$ _____

Subtotal Solo Hours _____ X _____ \$ _____

Briefings hours claimed in or prior to 2009 _____

2010

Ground Briefings Maximum 20 hours	_____	X	\$ 48.00 =	\$ _____
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CPL Groundschool	_____	X	\$400.00 =	\$ _____
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Flight Test	_____	X	\$300.00 =	\$ _____
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TOTAL CPL CLAIM FOR 2010 = \$ _____.

