

## ROCKCLIFFE FLYING CLUB

### 2005 Income Tax Procedure

Canada Customs and Revenue Agency (CCRA) now require proof of enrolment for the Commercial Pilot Licence (CPL) 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 2005 please complete the attached form. There is no need to complete the form if you have reached the maximum hours in or prior to 2004. All allowable deductions are as outlined by Revenue Canada Taxation 875 Heron Road, Ottawa, Ontario K1A –0L8

Licences and endorsements that may qualify are:

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

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### ***Allowable Tuition Fees (Please read carefully):***

#### **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.

**NO CREDIT MAY BE TAKEN FOR TIME BUILDING OR HOURS IN EXCESS OF THE TRANSPORT CANADA MINIMUMS**

**Private Pilot Licence:**

Ground School January 1 to December 31, 2005	\$195.00	\$ _____
Membership Fee January 1 to December 31, 2005	\$ 80.00	\$ _____
_____ hours dual January 1 to December 31, 2005		\$ _____
_____ hours solo January 1 to December 31, 2005		\$ _____
_____ <b>hours dual and solo claimed in and prior to 2004</b>		\$ _____
_____ Total Claim ( 33 Dual and 12 Solo) (CANNOT EXCEED 45 HOURS)		\$ _____

**Commercial Pilot Licence:**

Ground School January 1 to December 31, 2005	\$195.00	\$ _____
Membership Fee January 1 to December 31, 2005	90.00	\$ _____
_____ hours dual January 1 to December 31, 2005		\$ _____
_____ hours solo January 1 to December 31, 2005		\$ _____
_____ <b>hours dual and solo claimed in and prior to 2004</b>		\$ _____
_____ Total Claim (35 Dual and 30 Solo) (CANNOT EXCEED 65 HOURS)		\$ _____

**Other Ratings:**

Rating: \_\_\_\_\_ Hours: Dual \_\_\_\_\_ Solo \_\_\_\_\_

To be Completed By the Student

I, \_\_\_\_\_ certify that:

I intend to work in the occupation of \_\_\_\_\_ and I was enrolled in the course entitled \_\_\_\_\_ in order to furnish me with the skills and knowledge for this occupation.

OR

I am qualified as a \_\_\_\_\_ and I was enrolled in the course entitled \_\_\_\_\_ in order to improve my skills and knowledge in this occupation.

My hours claimed for 2005, when combined with my hours claimed in and prior to 2004, do not exceed the maximums outlined of 45 hours for the Private Pilot Licence, 65 hours for the Commercial Pilot Licence and the Transport Canada minimum's for the Instructor Rating, Instrument Rating and Night Rating.

\_\_\_\_\_  
Signature of Student

\_\_\_\_\_  
Date

Do you want your tax form mailed or held for pick-up ? \_\_\_\_\_