

PACIFIC FLYING CLUB 2019 INCOME TAX PROCEDURE

NEW CRA PROCEDURES FOR 2019 TAX YEAR

Students must now supply a Social Insurance Number

PLEASE NOTE: Canada Revenue Agency will periodically require proof of enrolment in the Commercial Pilot Licence program before allowing a deduction for the hours under the Private Pilot Licence. A letter from the Club confirming enrolment in the CPL is available to students actively pursuing a CPL (i.e. a Category I Medical, enrolment in Commercial Groundschool, working towards a Night Rating or actively completing the dual requirements of the CPL). For 2017 onwards, CRA has stated "Claims for private licence instruction will only be considered if claimed with tuition fees for a commercial level course or certified as in pursuit of an occupational skill". Members are reminded that all deductions taken are the responsibility of the person claiming the deduction on their tax return. Deductions are not permitted for the cost of supplies and membership fees. A credit for books is based on part time and full time months in active pursuit of a licence and rating that meets CRA minimums (see T2202 for details). Your tuition tax receipt will include the allowable dual and solo costs, groundschools, groundbriefing and flight test and licencing fees. All queries re taxes should be directed to Pat Kennedy.

CRA is changing submission requirements for the 2019 tax year and this form should be on file with the school at time of enrolment and in all instances by December 31 2019. All tax receipts prepared by the school are due to be filed with CRA by February 28, 2020 for the 2019 taxation year so late requests cannot be accommodated.

INSTRUCTIONS: Complete all areas of this form. There is no need to complete the form if you reached the maximum hours per course in 2018 or earlier or under 16 years old.

Email this form to pkennedy@pacificflying.com or give to dispatch as soon as possible so our records are updated.

No tuition tax receipts can be processed beyond February 28 2020.

Allowable deductions: As outlined by CRA Taxation, 875 Heron Road, Ottawa, Ontario K1A 0L8

STUDENT NAME: _____ **SIN #** _____

STUDENT EMAIL: _____

LICENCE/ ENDORSEMENT - Private Pilot Licence
(Circle) Commercial Pilot Licence (includes Night Rating hrs)
Instructor's Rating
Instrument Rating
Multi-Engine Rating

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FOR OFFICE USE ONLY:

Date received _____ Course: _____
Hours: _____ Dual \$ _____ PTIB Contract on File: Y N
Solo \$ _____
Hours Claimed in Previous Years: _____ Dual _____ Solo
Ground Briefing: _____ Dual \$ _____ Flight Test \$ _____
Groundschool: \$ _____ Licence Proc. \$ _____
Date of Licence Application in 2019 if licenced for PPL/CPL: _____
Total Hours Claimed: _____ Private _____ Commercial _____
Checked By: _____ Date: _____