

**Aviation News** 

TSA 'PreCheck'
Now Servicing
Gerald R. Ford
International Airport
for Frequent Fliers

FAA to Allow Airlines to Expand Use of Personal Electronics

Willow Run Airport
to Receive Additional
\$12 Million Federal Grant

Ford Airport Greets
Therapy Dogs

Beechcraft Appoints
Kalamazoo Aircraft, Inc.
as New Authorized
Service Center

Aviators Share Concerns
About Government
Security Programs

Logbook

October 2013

Oct 1

Fred Honart and Frank Graves KARB - KCMX Cessna 172

Oct 4

Chris Faircloth and Scott Bluschke Piper Comanche

Oct 8
Kevin Dingman and
Michael King
KBIV - KRST

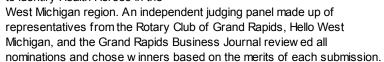
Oct 8
Kevin Dingman and

Beechcraft Duke

From the Board...

Join Us For a Special Night: Wings of Mercy Founder Peter VandenBosch to be awarded the Alliance for Health Regional Hero award!

The Regional Hero award is the result of a 3-month nomination campaign to identify Health Heroes in the



"On behalf of Wings of Mercy West Michigan, I would like to express how proud we are of our founder Peter VandenBosch and his contributions to the local community," said Wings of Mercy Board Chairman, Terry Boer. He went on to say, "The free flights Wings of Mercy facilitates for those in need have made it possible for hundreds of West Michigan residents to enjoy improved health. We know that much of our success is the direct result of the work that Peter did to found the organization. It is exciting for us to have Peter's hard work recognized by Alliance for Health."

A special celebratory event to honor all the nominees and winners of the West Michigan Salutes Health Heroes will be held on Tuesday, November 12, 2013, from 6-8 p.m. at Watermark Country Club in Grand Rapids.

Help us make a good showing and support Peter as he receives his award by attending the event if you are able!

Tickets are \$30 and can be purchased online at http://afh.org/events/w est-michigan-salutes-health-heroes/.

A Patient Story...

"To all of you involved in making this program available...Thank You...Thank You...Thank You! I really believe you are our wingless angels and that it was meant for us to meet people like you just to reaffirm our belief in God and all things that are good," said LeeAnn Vigliotti.

LeeAnn flew this month with Wings of Mercy Pilots (John Olson, Peter Tobin, John Laws, and JoAnne Redmon) on two flights from West Michigan to Martha's Vineyard and back.

"You saved my life...literally. As these diseases are going to be a lifelong battle, I expect I will be seeing all of you again."





Michael King KCMX - KARB Beechcraft Duke

#### Oct 9

George Schraft and Brad Ziemer KBIV - KRST Cessna 310

#### Oct 11

Gary Sage and Dan Neville KGRR - KRDU - KGRR Cessna 421

#### Oct 13

John Laws and JoAnne Redmon KCIU - KMVY Baron 58

#### Oct 20

John Olson and Peter Tobin KMVY - KCIU Cessna 421

#### Oct 21

Rick Terzo and John Olson KMKG - KMSN Cessna 340

#### Oct 22

Rick Terzo and John Olson KMSN - KMKG Cessna 340

## Oct 23

George Schraft and Brad Zimer KLAN - KRDU - KLAN Cessna 310

#### Oct 24

John Werner and Thomas Wilkoski KYES - KSEF - KYES Beechcraft Baron

#### Oct 24

Chris Harper and Jeff Ostrander KARB - KCMX Piper Tw in Comanche

#### Oct 30

John Olson and Rick Terzo KBIV - KRST Cessna 421 At Wings of Mercy we know it is important for you to hear about how the work you do affects people's lives. This is just another example of how the flights made a difference this month. Keep up the good work! We couldn't do it without you!

Pilot Tips...

# Considering Aircraft Operations Costs and Planning for Taxes by Jason Blair

Conducting charity flying, such as flying for Wings of Mercy, can be a rew arding and exciting w ay to use your aircraft. While Pilots for Wings of Mercy enjoy the rare ability to have their fuel costs reimbursed by the charity, operating costs of the aircraft used during flights are not directly reimbursable. With the help of your tax professional, and with good record keeping throughout the year, some percentage of these may be deductible. The exact amount that may be deductible for any one aircraft operator will vary based on the fact that each person's situation is unique. In all cases, the key to any ability to deduct expenses will begin with determining the operating costs for your aircraft per hour and keeping good records of expenses and operations throughout the year.

#### Calculating Your Aircraft Hourly Operational Cost -

Determining the real cost per hour of operation of your aircraft requires you to do a little math. You need to determine any fixed costs you incur for operating the aircraft, any variable costs you will incur during the aircraft operation, and any reserve costs associated with aircraft maintenance. This isn't overly hard to do and there are resources available that can help you complete this exercise.

Determining real reserve costs that should be considered in your operational costs can be done through information available from commercial and membership organizations that estimate hourly operational costs for aircraft. These costs are a combination of your personally experienced costs based on your hangar, your insurance, and other cost along with some aviation industry aggregate experience that estimates things like engine reserve or propeller reserve costs.

A couple of resources for more information to calculate estimated aircraft operating costs per hour flown can be found through the commercial services of Conklin and de Decker (<a href="https://www.conklindd.com">https://www.conklindd.com</a>) or Aircraft Cost Calculator (<a href="https://www.aircraftcostcalculator.com">https://www.aircraftcostcalculator.com</a>). For AOPA members, a database of information is available by referencing the AOPA Aircraft Operating Cost Calculator (<a href="https://www.aopa.org/Pilot-Resources/Aircraft-Ownership.aspx">https://www.aopa.org/Pilot-Resources/Aircraft-Ownership.aspx</a>).

For more help calculating how much your aircraft operating costs per hour are, you can download a spreadsheet (<a href="http://www.jasonblair.net/wp-content/uploads/2013/09/Estimated-Hourly-Operation-Cost-for-Personal-Aircraft.xlsx">http://www.jasonblair.net/wp-content/uploads/2013/09/Estimated-Hourly-Operation-Cost-for-Personal-Aircraft.xlsx</a>) and input your aircraft specific information.

#### Keeping Your Records Straight -

When you are flying for charities, for business, or personally, keep track of the hours you flew throughout the year. It is a good idea to also keep track of how many hours you flew for any specific purpose such as charity, personal, or business flying. You can keep a log of flights much like you keep a pilot logbook of your hours flow n. The total number of hours you flew in the year will be used to estimate the overall hourly cost of operation for your aircraft. With this information, your tax accountant will be able to best provide advice for any portion of your flying that may be tax deductible at the end of the year.

#### Wings of Mercy Pilot Newsletter 11-6-13

Oct 30

James Trebilcock and Fred Honhart KBEH - KARB - KBEH Cessna 210

Wings of Mercy flight needs change regularly. Click here to login and view the

# Current WOM Flight Needs

Wings of Mercy is a 501 (C)(3) non-profit organization funded solely by individual and corporate contributions.

If you are able to help out, click below to donate.



Keeping an aircraft log of hours flow n is a good start. To supplement this, it is also a good idea to keep records of the documentation you submitted to Wings of Mercy upon completion of flights. This data can help your tax professional determine w hat may be deductible at the end of the year.

In most cases, charitable contributions are limited to out-of-pocket expenditures that are directly related to the charitable flight. While opportunities may be limited, some do exist. If you believe some of your flight operations are eligible to claim as a charitable contribution, seeking professional assistance and providing that professional with the best possible records will give you the best opportunity to find eligible deductions.

Take the time this year, and especially before you file your taxes next spring, to look at your aircraft operation records and the flights you have conducted. Not only will this help your accountant provide you the best possible information, but for better or worse, it will also help you have a better understanding of the real costs of aircraft ownership and operation.

Wings of Mercy is a volunteer organization that provides free air transportation for people with limited financial means who need treatment at distant medical facilities. Patients are carried on private aircraft by volunteer pilots.

www.WingsofMercy.org

### Forward this email





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Wings of Mercy | 100 South Pine | Suit 393 | Zeeland | MI | 49464