

Annex Pilot Training

Training process

to	Theoretical phase	Practical phase	Waiting time
Venue:			
Number of journeys to flight school	of	km (one way)	
to	Theoretical phase	Practical phase	Waiting time
Venue:			
Number of journeys to flight school	of	km (one way)	
to	Theoretical phase	Practical phase	Waiting time
Venue:			
Number of journeys to flight school	of	km (one way)	
to	Theoretical phase	Practical phase	Waiting time
Venue:			
Number of journeys to flight school	of	km (one way)	
to	Theoretical phase	Practical phase	Waiting time
Venue:			
Number of journeys to flight school	of	km (one way)	
Since	FO at		
Trips home	of	km (one way)	

Please enclose the following documents:

- Training contract
- Loan contract in connection with training contract
- Contract of employment

For trainees on the Lufthansa flight training programme/PTN only:

- LFT expense allowance
- LFT income tax statement
- LFT bill for employee's contribution to training costs (€ 40,903 or € 60,000)
- PTN bill and account statement/confirmation of bank transfer

Additional Information

We also require the following documents where available:

- Costs for the preparation course for basic skills assessment (GU) (seminar costs, travel/flight costs, hotel, software)
- Bill for training costs
- LBA (Federal Aviation Office) fees
- Work equipment, (specialist literature, sunglasses, hearing protection, crew luggage, PC/laptop + accessories, maps, ...)
- Cost for the medical
- Rental agreements (main and secondary residence, even if the main residence was the parental home)
- Statement of interest on the training loan
- Loss of License insurance contributions

Information on the current legal situation relating to losses carried forward

According to the latest case law ruling from the BFH (Federal Court of Finance), losses carried forward can be declared retrospectively for up to 7 years.

According to the current legal position, expenses for training as a pilot – insofar as this is the initial training – can only be deducted as special expenses. Special expenses are limited to € 6,000 and cannot be carried forward to subsequent years.

Consequence: Since, in general, no income is being earned and no taxes paid whilst undertaking training, the training costs have no effect.

Our aim, however, is to treat training costs as “anticipated professional expenses”, which are not only not subject to limits as regards the amount, but can also be carried forward to subsequent years.

Consequence: Once the pilot is employed by the airline and earning income, the tax losses can be offset against the income so that considerable savings in tax can be made. The loss carried forwards will therefore – depending on the rate of taxation – have maximum impact.

In our experience, the losses carried forward by trainee pilots WITHOUT initial training are rejected for around 50% of our clients; the remaining 50% get lucky and the loss carried forward is recognised immediately.