

JET REQUEST FORM

Aircraft Type and Tail Number

Requested by: _____ Today's Date: _____
 Company (s): _____ Administrative Contact for trip: _____
 Business Purpose of trip: _____
 Lead Passenger: _____

TRIP SUMMARY

<u>LEG</u>	<u>DATE</u>	<u>FROM</u>	<u>TO</u>	<u>DEP. TIME</u>	<u>ARR. TIME</u>	<u>NO. OF PAX</u>	<u>Catering</u>	<u>Transportation: Rental or Driver</u>
Leg 1								
Leg 2								
Leg 3								
Leg 4								
Leg 5								
Leg 6								
Leg 7								
Leg 8								

PASSENGER LIST & CLASSIFICATION CODE

SIFL CODES: **B**= Business Travel **BE**= Business Entertainment **PB**= Personal Non-Entertainment Business **P**= Personal **C**=Commuting (See page 2 for explanation)

<u>Seat</u>	<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Cell phone</u>	<u>Leg1</u>	<u>Leg 2</u>	<u>Leg 3</u>	<u>Leg4</u>	<u>Leg5</u>	<u>Leg 6</u>	<u>Leg 7</u>	<u>Leg 8</u>
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												

BUSINESS PURPOSE STATEMENT: Option 1: Fill out each leg's Business Purpose Option 2: Attach Trip Agenda

Leg 1	
Leg 2	
Leg 3	
Leg 4	
Leg 5	
Leg 6	
Leg 7	
Leg 8	
Notes:	

What is SIFL and why do we have to track it?

SIFL (Standard Industry Fare Level) is a formula accepted by the IRS as a method of valuing the flight(s). It is applied when employees, family members and guests use the company aircraft for personal reasons or when there are passengers on board a business flight for personal reasons. Since the IRS views personal flights on the company aircraft as a fringe benefit, the employee will be charged payroll tax and income tax on the value of the flight via a W-2 or 1099 form. The JFI, JFE, JFW or STH employee will be the one who receives the SIFL tax on their W-2 or 1099, not their guest, child, spouse, etc.

Personal Use definition:

A flight is defined as personal if it is not for company business. These may include flights that are business for the passenger (i.e., attending board meetings for charitable organizations), but not for the company. This includes flights for vacations, entertainment, and recreation. (See below)

Why is coding so important for each passenger on each leg?

To comply with IRS laws, each passenger needs to be coded as Business (B), Personal Non-Entertainment Business (PB) or Personal (P) for each leg, according to the below chart.

Why do we need a Business Purpose for each leg and/or a detailed Itinerary attached for the entire trip?

For auditing purposes, we need to prove that the flight was coded correctly. For example, if a flight goes to the Bahamas for a sales visit, we need to prove that it was not a vacation for the employees, but that there was actual business conducted during the trip as shown on the group's detailed itinerary. The Jet Request and itinerary provided (if available) will be attached to each flight in the aviation scheduling system.

Business (B)	Personal Non-Entertain. Bus. (PB)	Personal (P)
o SIFL Income/ Fully Deductible	SIFL Income/Fully Deductible	SIFL Income/ Non-Deductible
Company Business Meeting	Personal Business	Personal
Annual Executive Health Exam	Medical Doctor Appt.	Children over the age of 2
Marketing Loop Trips	Funeral	Spouses
Contractors	Political Activity	
Trade Shows	Charitable Flight	Vacations
Checking on restaurants	Investment Activity	Sporting Event without customers
4 hours or more of business related events in	Meeting with Attorney/Broker	
		Traveling to a 2nd home (with no entertainment/personal time)
	Attend Board Meetings (for unrelated company or charitable organization)	Traveling to 2nd home for entertainment purposes (no business)
	Nannies	Parties (includes Christmas parties)
		Attend horse races without business involvement

50% Rule: If 50% or more of the aircraft's seats are occupied by employees (including contractors) on a Business (B) flight, then SIFL will not apply to the non-business passengers (example: spouse/children/grandchildren). There are certain restrictions that apply to this rule. Friends (non-relatives) are not included in this rule.

EXAMPLE OF JET REQUEST FORM

JET REQUEST FORM

Aircraft Type and Tail #
Cost: /hr

Aircraft Type
Cost: /hr

Requested by: Heather C

Today's Date:
09/16/2020

Department (s): Sales

Administrative Contact for trip: EA1

Business Purpose of trip: Sales & Marketing Loop Trip and Basketball Game

Who is the Lead Passenger? Heather C

Senior Executive Approval: _____

Signature

Date

TRIP SUMMARY

LEG	DATE	FROM	TO	DEP. TIME	ARR. TIME	NO. OF PAX	Catering	Driver
Leg 1	10/6/2017	STS	ORD	8:00 AM	?	11	Lunch	Rental Cars
Leg 2	10/7/2017	ORD	BWI	5:00 PM	?	11	Dinner	Taxi's
Leg 3	10/8/2017	BWI	Austin	?	3:00 PM	11	Lunch	Van & Driver
Leg 4	10/9/2017	Austin	PHX	1:00 PM	?	12	Snack Tray	TBD
Leg 5	10/10/2017	PHX	CRQ	?	5:00 PM	11	Standard Snacks	Van & Driver
Leg 6	10/11/2017	CRQ	LAX	?	4:00 PM	1	Standard Snacks	Uber
Leg 7	10/11/2017	LAX	CRQ	After Game	?	1	Standard Snacks	N/A
Leg 8	10/12/2017	CRQ	STS	9:00 AM	10:20 AM	11	Snack Tray	Personal Cars

PASSENGER LIST & CLASSIFICATION CODE

SIFL CODES: **B**= Business Travel **PB**= Personal Non-Entertainment Business **P**= Personal (See page 2 for explanation)

Seat	Name	Position	JFW/JFE/ JFI/STH	Cell phone	Leg1	Leg 2	Leg 3	Leg4	Leg5	Leg 6	Leg 7	Leg 8
1	John W	Maker		888-1111	B	B	B	B	B			B
2	Hannah W	Spouse		888-2222	P	P	P	P	P			P
3	Susie G	Executive		888-3333	B	B	B	B	B			B
4	Emily G	Child (Age 4)		888-4444	P	P	P	P	P			P
5	Bobby G	Child (Age 1)		888-5555	N/A	N/A	N/A	N/A	N/A			N/A
6	Jennifer W	Nanny		888-6666	P	P	P	P	P			P
7	Stacy M	Sales Manager		888-7777	B	B	B	B	B			B
8	Tom P	Sales		888-8888	B	B	B	B	B			B
9	Mike V	Sales		888-9999	B	B	B	B	B			B
10	Frank L	Contractor		888-1234	B	B	B	B	B			B
11	Heather C	Executive		888-4567	B	B	B	B	B	P	P	B
12	Betty S	Heather's Friend		888-8910				P				
13												
14												
15												

BUSINESS PURPOSE STATEMENT: Option 1: Fill out each leg's Business Purpose Option 2: Attach Trip Agenda

Leg 1 Travelled to Chicago to meet with distributors. Spouse & children there for sightseeing purposes on all legs.

Leg 2 Travelled to Baltimore for conference.

Leg 3 Travelled to Austin to meet with XYZ Client.

Leg 4 Travelled to Phoenix for distributor meeting. Tom & Mike met with new potential clients. Betty visiting with Heather

Leg 5 Travelled to Carlsbad for distributor meeting. John W surveyed potential office locations.

Leg 6 Travel to LA for Lakers Game (no customers).

Leg 7 Flight home from Lakers Game (no customers).

Leg 8 Aircraft returned back to home base.

Notes: _____