

CFI Tax Deduction Checklist

For independent flight instructors filing a Schedule C. Keep it with your logbook.



Deductible, by the business share

- ☐ The refresher course or other activity that keeps your instructor privileges current
- ☐ Instructor liability and non-owned aircraft insurance
- ☐ Headset, tablet and phone
- ☐ Flight planning, scheduling, billing and bookkeeping apps
- ☐ Charts, books, syllabi and student supplies
- ☐ Business cards, website and advertising
- ☐ Instructor and professional association dues
- ☐ Driving between airports during the working day
- ☐ Overnight work trips: lodging and travel in full, meals at half

Often missed

- ☐ Half of your self-employment tax
- ☐ Health insurance you pay for yourself, for months with no subsidized employer plan available, yours or a spouse's
- ☐ SEP-IRA or solo 401(k) contributions
- ☐ The qualified business income deduction (federal only; California doesn't allow it)
- ☐ The home office

Home office: both tests

- ☐ Used regularly, and only, for the business
- ☐ Your principal place of business: where you schedule, bill, keep the books and plan lessons, with no other fixed place for that work

If it qualifies, the drive from home to the airport is business mileage instead of commuting.

Records to keep

- ☐ A mileage log written as you go: date, miles, where and why
- ☐ Receipts for gear, with the business share noted
- ☐ Every payment: apps, checks, cash, and any 1099s
- ☐ Logbook entries for any flying you deduct
- ☐ Square footage of the office and of the whole home

Usually not deductible

- Training for your first instructor certificate
- Flying for fun, and most flying to stay current
- Recreational flying club dues

CFII and MEI add-on training is a judgment call. Settle how to treat it before you pay for it.

Checked against IRS guidance as of October 2026. General information, not tax advice; your facts change the answer.

From T Leaf Ledges: tax for flight instructors, from an Enrolled Agent who is an instrument-rated pilot.

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