

January 14, 2008

## Tax Changes May Affect Local Aircraft Basing

### **GUEST VIEWPOINT: Maryland Has Raised Its Tax Rates: Should You Base Your Corporate Aircraft In Virginia?**

*GWBAA is pleased to present the following discussion of tax issues by Derek A. Bloom, a Partner in the Business Aviation Group of the law firm of Galland, Kharasch, Greenberg, Fellman & Swirsky, P.C. (<http://www.aviationtaxlawyer.com>, (202) 342-5266):*

Each year, a number of companies in the Washington DC area decide to purchase a corporate aircraft. This decision is typically reached when a company finds itself using aircraft at least 200 hours per year. Having decided to acquire an aircraft, a company must decide where to base the aircraft. A plan needs to be made whether the aircraft will be flown exclusively on company business. Frequently, aircraft are also leased to a charter company that may manage the aircraft and make the aircraft available to charter customers and the resulting revenue helps to defray the cost of ownership. Many factors go into a well planned aircraft ownership and operating structure, the decision about where to base the aircraft, and whether to make the aircraft available for charter, including Maryland and Virginia sales and use tax planning.

On November 19, 2007, Governor Martin O'Malley signed into law significant tax increases in Maryland. The Maryland sales and use tax was increased from 5 percent to 6 percent of the value of an aircraft. The Maryland corporate income tax was increased from 7 percent to 8.25 percent.

Tax policy analysts point out that Virginia now has an advantage over Maryland in every type of tax, at least with regard to tax rates. Maryland is the most expensive state

in the region for taxpayers. Even prior to Maryland's recent tax increases, corporate taxpayers in Virginia already paid lower corporate income and sales tax rates.

It has been suggested that the tax rate increases in Maryland may increase the cost of aircraft ownership in Maryland and reduce the profitability of chartering an aircraft from Maryland. Increased sales, use and corporate income taxes in Maryland may not be easily passed through to aircraft charter customers. Maryland charter companies must meet the competition in the region, notwithstanding their increased taxes. Virginia airports can accommodate comparable aircraft and are equally convenient to downtown DC as Maryland airports. For example, (outside of rush hours) it is approximately 30 miles from downtown DC to Manassas Regional Airport, while it is approximately 45 miles to Frederick Airport.

In contrast to Maryland's 6 percent sales and use tax, the Virginia Aircraft Sales and Use Tax is set at 2 percent. Local municipalities in Virginia are allowed to impose a tax on the sale or lease of an aircraft, provided the combined state and local sales tax rate in Virginia is limited to 5 percent. The Virginia corporate income tax

is imposed at the rate of 6 percent, which is now 2.25 percent lower than in Maryland.

In addition, the jet fuel tax is \$0.07 in Maryland and is \$0.05 in Virginia. Another tax factor is that Maryland does not impose a personal property tax on aircraft while Virginia does, though the Virginia property tax is based on very low valuations.

In sum, on the surface it may appear that the higher taxes in Maryland favor basing a corporate aircraft in Virginia. But, appearances can be deceiving.

Offsetting the higher tax rates in Maryland, there are sales and use tax planning strategies that may shift the tax analysis back in favor of Maryland, and the apparently obvious choice to base an aircraft in a lower taxed jurisdiction may not be the correct one. For example, there is an exemption from the Maryland sales and use tax for aircraft principally used in interstate or foreign commerce. No similar exemption exists in Virginia.

Maryland also allows a deferral of the payment of sales and use tax for aircraft that are purchased for the purpose of being leased to a corporate affiliate, or resold. Virginia does not offer comparable strategies for avoiding sales and use tax. In Virginia, in order to qualify for a sale for resale exemption from the sales and use tax, the purchaser of the aircraft must be a registered dealer in aircraft, requiring three or more sales per year. The exemption may not apply if the lease is considered to be a sale. Accordingly, with some planning, the

higher sales and use tax rates in Maryland may result in less of a burden, on an effective tax rate basis, than the lower rate of taxation in Virginia if no exemption from the lower rate of tax in Virginia is available.

Other important federal tax planning objectives, and FAA compliance requirements, should also be borne in mind. There may be benefits to entering into two leases of an aircraft, one to an affiliate of the aircraft owning company, and a second to an aircraft charter company. Tax planning is required if the aircraft is to be used for recreation or entertainment.

A comprehensive analysis of where to base an aircraft may consider locations outside of both Maryland and Virginia, for example in West Virginia, or a location on the Eastern shore of Maryland, with the possibility that the aircraft may be ferried to a local airport to pick up passengers. The cost of hangars, fuel, crew salaries, and local taxes varies widely in the different regions and may be lower in these other locations. It should also be borne in mind that an aircraft based at a Maryland airport may be on the charter certificate of a Virginia aircraft charter company, and vice versa.

Accordingly, a thorough analysis of state and federal tax planning strategies and costs of operation should be undertaken prior to purchasing a corporate aircraft, considering each state within range, as a bird flies, and how the aircraft is to be utilized. In this context, the recent increases in tax rates in Maryland may not be as decisive as they may first appear.

## **International Business Aviation Council Newsletter**

Attached to this issue of GWBAA News is the most recent biannual newsletter from the International Business Aviation Council (IBAC) – an organization that may be of interest to many GWBAA members, since it is devoted to protecting the interests of business aviation in international policy and regulatory forums. More information can be obtained about IBAC from its website, <http://www.ibac.org>.

## **FAA Re-Authorization Takes a Holiday**

Congress has extended until February 29, 2009 the authority for the collection of the current taxes and fees that make up the aviation trust fund, giving itself until then to agree formal re-authorization of FAA (or to enact another temporary measure). The issues that are addressed Congress are a function of what the leadership of each chamber thinks is most important and pressing. It is not obvious FAA re-authorization is near the top of that list. A further stumbling block is a jurisdictional dispute among three Senate committees; each one feels its should take the lead on FAA re-authorization, and the Senate must resolve this internal dispute before setting a conference with the House to iron out differences with that body. Delay may not be general aviation's friend.

## **Safety Management Systems and Corporate Flight Departments**

GWBAA members may be interested in a recent article published by the Flight Safety Foundation, which describes the importance of a Safety Management System (SMS) for corporate flight departments, and provides an overview as to how a SMS can be implemented (including criteria which have been developed by IBAC, as described above). The article is available online at [http://www.flightsafety.org/asw/jan08/asw\\_jan08\\_p21-25.pdf](http://www.flightsafety.org/asw/jan08/asw_jan08_p21-25.pdf).

## **GWBAA's President Bob Blouin Selected for Senior Position by Hawker Beechcraft**

Hawker Beechcraft Corporation recently announced the appointment of GWBAA's Bob Blouin as vice president - flight operations in the company's Global Customer Services and Support division. The company's news release reports that: "Bob will be responsible for the operations and safety for all HBC's domestic and international flight operations...." Hawker Beechcraft came into existence March 26, 2007 when Raytheon Aircraft Company sold the company to an investment group formed by Onex Partners (a unit of Canada's Onex Corporation) and GS [Goldman Sachs] Capital Partners. Onex previously purchased Boeing's Wichita operations, now called Spirit AeroSystems.

## **Safety Standdown Planned for Spring of 2008**

Planning has begun for GWBAA's 2008 Safety Standdown. Please send a note to [info@gwbaa.com](mailto:info@gwbaa.com) or call (202) 415-1512 if you are interested in assisting Jim Lumley (GWBAA's Operations, Safety and Security Chair) during this important planning stage.

## **Regional News Roundup**

The Washington County Commissioners approved an agreement with the owner of a house in **Hagerstown Regional Airport's** runway protection zone. The county will purchase the property for \$225,000, contingent on funding from FAA, but the owner will be allowed to remain in the house indefinitely.



Pilots are reminded that a new control tower at **Easton/Newnam Field** opened on November 15 – according to Avweb.com, a few aircraft since have attempted to land without clearance. The tower is not expected to appear on charts until February 14, when the Class D airspace becomes effective. The airport is currently Class G at the surface, but Part 91 requires pilots to establish two-way communications with any control tower regardless of the classification of the airspace in which it is located.

The theft of a trailer from Rising Phoenix Aviation at **Manassas Regional Airport** has prompted owner Geoffrey Peterson to publicly call on the airport to improve the coverage of security cameras, according to the Potomac News. The closest camera was aimed at a gated entrance to the runway, and did not capture details of the theft, Peterson stated. Airport Director Juan Rivera, who was interviewed by the Potomac News about the incident, stated that the airport has to dedicate its resources to the “air side” of the facility, and noted that the airport recently spent \$31,482 on a Lensec system to improve monitoring of existing cameras and has budgeted additional funds for other security improvements.

Culpeper County has awarded a contract to Evolve Architecture, Inc. of Richmond design a terminal at **Culpeper Regional Airport**. The county intends to seek funding for the project from the Federal Aviation Administration in August. Evolve Architecture is currently involved with a similar project in Orange County. Evolve will receive 7.5 percent of the total construction cost as its reimbursement per the contract with Culpeper. The terminal is planned to be a two-story, 11,000 square foot building, with an unfinished second floor for future expansion.



Ocean City has announced that it plans to hold an air show on June 10-11, with an open house on June 9, at **Ocean City Municipal Airport**.

Two small aircraft accidents occurred in the region during the first week of the new year. On January 5, a pilot was injured in a crash shortly after taking off from **Suburban Airport** in Laurel. On January 3, another pilot was injured in a crash while approaching **Bay Bridge Airport**. Please, fly safely!

## Upcoming Aviation Events

- **January 17:** The Maryland Aviation Administration will present a seminar on “How To Prepare MBE Bid Forms For All Potential Contractors Wanting To Do Business With The MAA” at 10am and 2pm in Linthicum, Maryland. For more details, please visit <http://marylandaviation.com/content/doingbusinesswithmaa/procurementcontracting/training.php>.
- **January 17:** The Committee for Dulles will present a luncheon featuring David Geanacopoulos, Director of Government and Industry Relations for Volkswagen of

America, at the Holiday Inn Dulles Airport. For more details, please visit [http://www.committeefordulles.org/events/current\\_lunch.htm](http://www.committeefordulles.org/events/current_lunch.htm).

- **January 19:** The FAA Safety Team will present a seminar on “Defensive Flying Begins at the Surface” at 10am at Stafford Regional Airport. For more details, please visit [http://www.faasafety.gov/SPANS/event\\_details.aspx?eid=17501](http://www.faasafety.gov/SPANS/event_details.aspx?eid=17501).
- **January 22:** The Aero Club of Washington’s first lunch of 2008 will be at the Capitol Hilton and will feature Secretary of Transportation Mary E. Peters speaking on “Aviation Congestion and the Way Forward.” For details, please visit <http://www.aeroclub.org/luncheons.htm>.
- **January 29:** The NBAA will host its nineteenth annual schedulers and dispatchers conference in Savannah, Georgia, with a keynote address by Tom Whittaker (the first disabled person to climb Mount Everest) on how “Attitude Determines Your Altitude.” For more details, please visit <http://web.nbaa.org/public/cs/sdc/2008>.
- **January 29:** The International Aviation Club will present a luncheon at the Capital Hilton featuring Leo M. van Wijk, Vice Chairman of Air France-KLM. For details, please visit <http://www.iacwashington.org>.
- **January 31:** The ABA Forum on Air and Space Law will host a “2008 Washington Update Conference” at the Ritz-Carlton Hotel. For details, please visit <http://www.abanet.org/forums/airspace/home.html>.
- **March 10-11:** Thirty-third Annual FAA Aviation Forecast Conference. For details, visit <http://www.faa.gov/news/conferences%5Fevents/aviation%5Fforecast%5F2008>.
- **April 23-26:** Aircraft Electronics Association's 51st annual convention and trade show at the Gaylord National Resort and Convention Center in Washington, DC. For details, please visit <http://www.aea.net/Convention/DC2008/DC2008default.asp?Category=6>.
- **June 7:** Airline Owners and Pilots Association’s 18th annual fly-in and open house at Frederick Municipal Airport. For details, please visit <http://www.aopa.org/special/fly-in>.
- **October 6-8:** NBAA Sixty-first annual meeting and convention in Orlando, Florida. For details, please visit <http://web.nbaa.org/public/cs/amc/2008>.

## GWBA Offers Online Benefits

We continue to add member information for GWBA’s electronic membership directory – <http://www.gwbaa.com/directory.html>. This service is available to GWBA members at no cost. Please contact Bob Blouin ([info@gwbaa.com](mailto:info@gwbaa.com)) if you want to post your company’s information.

## GWBA Contacts

GWBA President Bob Blouin ([info@gwbaa.com](mailto:info@gwbaa.com)) and GWBA Secretary Jol Silversmith of Zuckert, Scoutt & Rasenberger, LLP ([jasilversmith@zsrllaw.com](mailto:jasilversmith@zsrllaw.com)) write and edit GWBA News. GWBA’s success and ability to make a difference depends on the breadth of its support and



your participation – so please send any ideas or comments for future newsletters, or for GWBAA, in general, to Bob or Jol, or any of the following people:

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# IS-BAO Newsletter

January 2008

## Harley-Davidson 2007 Flight Department of the Year

Harley-Davidson's Flight Department was named 2007 Flight Department of the Year by Professional Pilot magazine in their December 2007 edition. The article notes that Harley-Davidson completed its IS-BAO certification process in 2005. Randy Hutton, Director, Corporate Aviation, is quoted as saying "Flight department management has, in general, evolved and improved over the years... I see chief pilots and aviation managers placing more emphasis on leadership and personnel development—this is good, but I'd also like to see more flight departments take advantage of programs that emphasize best practices, such as IS-BAO certification. If you can't measure performance you can't manage it. It's all about best practices, continuous improvement and

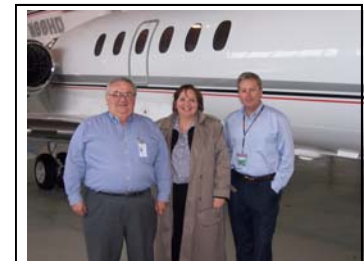
providing a better product to the end user."

I want to echo my congratulations to Randy and his team at Harley-Davidson. I monitored their renewal audit this year and was impressed by the teamwork and how they have put IS-BAO and safety management systems to work for them. See the photos from Harley-Davidson's Stage II Renewal Audit.

Harley-Davidson has been generous in sharing information and ideas with other flight departments and has planted the seed for one of our new initiatives—the Mentoring Program—see the article in the following pages.



L to R: Trell Berry, Captain & Team Leader-Training & Standards; Ed Williams, Auditor; Randy Hutton, Director Corporate Aviation



L to R: Ed Williams, Auditor; Kathy Perfetti, Stds. Mgr.; Randy Hutton, Director, Corporate Aviation

## IS-BAO Registrations Topped 100 in 2007!

Audit reports are still coming in but it looks like we now have over 100 IS-BAO registered companies at the end of 2007! You can see a complete list of registered companies at [http://www.ibac.org/is-bao/isbao\\_audit\\_registered.htm](http://www.ibac.org/is-bao/isbao_audit_registered.htm)

## Five Operators Achieve Stage III Registration

Congratulations to the management and staff of:

- Entergy Services Inc.
- Altria Corporate Services, Inc.
- Koch Business Holdings, LLC, Aviation Department,
- Caterpillar Inc., Corporate Travel Services,
- General Electric Company, Corporate Air Transport

To activate this level of SMS development they had to demonstrate that their "safety management activities are fully integrated into all aspects of their operation and that a positive safety culture is being sustained." An operator with such a safety culture can be expected to have widespread employee commitment to improving safety performance & visible top management leadership. Their safety performance measures would include the effectiveness of activities and processes, rather than just the results of these activities.

## 2008 IS-BAO Annual Revision Mailed

The 2008 IS-BAO Annual Revision has been sent out from Montreal. Addresses in North America should receive the package by January 15, 2008 -- elsewhere by January 22, 2008. If you have not received your copy of the revision, or if any part of your shipment is damaged, please contact Paul Lessard in our Montreal office at

[plessard@ibac.org](mailto:plessard@ibac.org)

Remember that IS-BAO is developed by you for you! If

you see errors or have suggestions for improvement please send them in. If you see a new publication, or report or other document of value to others, let me know. We start the next year's revision process early—so as you read the manual, or do your internal audits, or prepare for your registration or renewal audit and have any questions/ ideas/ suggestions, please make a note and drop an e:mail to [kperfetti@ibac.org](mailto:kperfetti@ibac.org). Your

comments are valuable in keeping this document a quality product. In this upcoming year we will be conducting an extensive review of the standards and guidance material for international operations, cabin safety, scheduling and dispatch, and part 135. We will be working with many of NBAA's committees on these projects. For further information on these committees contact your NBAA committee staff representative.

## IS-BAO Workshops

IS-BAO Workshops are held throughout the year in different locations depending upon the demand. Eight workshops were held in 2007. At the Standards Board meeting last September, it was agreed to increase the number of workshops for 2008. Here is the planned workshop schedule for this year. For information

about the workshops, or to request an additional workshop, or if you would like to host a workshop in your facility, contact Kathy Perfetti at [kperfetti@ibac.org](mailto:kperfetti@ibac.org).

The workshop fees remain at \$400 for operators and interested parties and for auditor renewals. New auditors should contact Kathy Perfetti to begin

the application process and to get registered for the workshop.

For additional details and potential additions and changes, or to register for a workshop, see the IBAC website at <http://www.ibac.org/is-bao/Audit%20Workshop.html>.

**To register for a workshop go to**  
[www.ibac.org](http://www.ibac.org)

Date	Location	Comments
January 11, 2008	Boca Raton, FL	
January 17	Richmond, VA	Limited to 11 participants
February 13	Hong Kong	Day before ABACE
February 26	Cleveland, OH	
February 28	Detroit, MI	
March 21	New Delhi, India	
March 28	San Antonio, TX	Following NBAA Forum
April 9	Raleigh, NC	
May 19	Geneva, Switzerland	Day before EBACE
June 27	Dayton, OH	Following NBAA Forum
August	Seattle, WA	
August	Brazil	In conjunction with LABACE
August	Washington DC	Auditor renewal workshop
November	St. Louis, MO	
November	Dubai	In conjunction with MEBAA



## Silverstone Group Sponsors Audit Training Course

Omaha, NE -- Working in conjunction with the International Business Aviation Council (IBAC), SilverStone Group's Aviation Risk Services team sponsored an ISO-9001 Internal Audit Training course for clients on December 5–6. The two-day training program, taught by Steve Mundwiler with Bizmanualz, provided ISO-9001 audit certification towards gaining audit accreditation for performing internal audits in conjunction with

IBAC's IS-BAO International Standards for Business Aircraft Operations.

The IS-BAO was developed by IBAC in conjunction with national and international business aviation organizations, state regulatory agencies and the International Civil Aviation Authority (ICAO) as a code of best practices. It has been developed for the benefit of the aviation industry. It is the industry's contribution to pro-

moting highly professional operational practices.

In attendance were members from Valmont Industries, Mutual of Omaha and Segrave Aviations flight departments. Also attending were members from Stato-Ops – an aviation consulting, IS-BAO and safety management provider – Kathy Perfetti, Standards Manager for IBAC and Charles Parmley, Director of Aviation Risk Services for SilverStone Group.



Standing (left to right) -- Charles Parmley, Silverstone; Ken Michaels and Larry Johnson, Mutual of Omaha Flight Dept.; John Lindholm, Valmont Industries Flight Dept.; Patrick O'Neil, Union Pacific/Strato-Ops; Steve Mundwiler, Bizmanualz; Mike Mohle, Strato-Ops; and Kathy Perfetti. Kneeling (left to right) -- Marv Elmquist and Nate Predoehl, Strato-Ops; and Gary Andersen, Valmont Industries.

### Valmont Industries becomes 99th operator to achieve IS-BAO registration



L to R: John Lindholm, Manager, Valmont Industries, Kathy Perfetti; Nate Predoehl and Charles Parmley, Strato-Ops—Audit Team at Valmont Hangar, Omaha

I want to thank each and all of you for my warm welcome to the IBAC family and to this program—it has been an exciting first year. I have had the opportunity to visit many of you this past year and continue to be impressed by the professionalism and dedication that you extend to this program and your operations. I welcome your suggestions and ideas for the workshops, IS-BAO, and any other ways that I can help you with the program. I look forward to working with all of you in the upcoming year!!

*Kathy*



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## Annex 6 Part II Update

On December 4, 2007 the ICAO Air Navigation Commission approved the proposed text of the modernization of Annex 6 Part II **Operation of Aircraft International General Aviation - Aeroplanes**. This is a significant milestone that marks the completion of almost 3 years work by IBAC, its Member Associations and IAOPA. The report of the meeting is posted on the IBAC web site at [http://www.ibac.org/Library/Annex6PartII/ANC\\_meeting\\_Dec4.htm](http://www.ibac.org/Library/Annex6PartII/ANC_meeting_Dec4.htm) and the Working Paper that presents the final review of the proposed amendment is linked to that report. A copy of the consultation draft of Annex 6 Part II is posted at [http://www.ibac.org/Library/an6prtl\\_home.htm](http://www.ibac.org/Library/an6prtl_home.htm) as **State Letter AN 1116.1.10-07/17**.

The amendment will be effective in July 2008 and applicable in November 2010. The **Effective** date of 2008 will ensure that States and operators are aware of the upcoming changes to the Annex and the **Applicable** date of November 2010 will provide time for States to make the necessary regulatory changes and for operators to be in compliance.

What does this mean to you? If you are IS-BAO registered, you already meet these standards! IS-BAO was developed in conjunction with the development of the Annex 6 Part II revision. We will continue to review the standards as part of our annual review cycle to make any adjustments as required. Congratulations to IBAC, especially to Ray Rohr, Director, Regulatory Affairs, (former Standards Manager) and Don Spruston, Director General, who had the vision and who worked to bring this project to completion.

## EASA Rulemaking Status

The EASA Extension of Scope and the Essential Requirements for OPS and Licensing were approved by the European Parliament on Dec. 13, 2007 and have been forwarded to the European Commission for processing. It is anticipated that official publication will occur in January 2008. This will permit EASA to publish the operations and licensing rules NPAs that have been in development since mid 2006. For details on the OPS Rulemaking activities see the reports at <http://www.ibac.org/Library/EF2/EASA/easa.htm>

## Auditor Advisory Group

The Governing Board has approved establishment of an Auditors Advisory Group to provide advice to the IS-BAO Standards Board on issues including the standards, audit procedures, and general program issues. We now have 89 IS-BAO auditors around the world with a broad range of experience. It is critical to the integrity of the IS-BAO program that we maintain high quality and standardized procedures and reporting in the audit process. We also need a forum to vet issues and discuss and recommend policies regarding the program and audit processes and make recommendations to the Standards Board. The Group will consist of 6 to 11 members elected to a two year term by the accredited IS-BAO auditors and accepted by the IS-BAO Standards Board. The Standards Manager will provide secretariat services to the Group. We will be looking at conducting meetings via teleconference or net meetings to accommodate international participation. More information will be e-mailed to auditors in the upcoming months. If you are interested in participating on the Group please send an e-mail to [kperfetti@ibac.org](mailto:kperfetti@ibac.org) Please put Auditor Advisory Group in the subject line.

## Mentoring Program

Another new initiative is the Mentoring Program. Many operators have asked if there is someone they could talk to that could help them with one or all of the elements of getting started with IS-BAO. We have been informally able to "hook-up" operators or pass on names and contacts. This year we would like to add a little more structure to that process. In the upcoming months I will be sending each registered operator an e-mail asking if you would like to participate in this program and asking you to provide a contact person and contact information within the company. We may need some basic information about your flight department so as best to "match" companies that are working through the IS-BAO or parts of the program but will keep this to a minimum and will not post or otherwise publicize this information. I am open to ideas and suggestions. Again, please e-mail me at [kperfetti@ibac.org](mailto:kperfetti@ibac.org) Please put Mentoring Program in the subject line.

## Update Your Info

IS-BAO Newsletters are published and posted on the IBAC web site, [www.ibac.org](http://www.ibac.org), twice each year. Periodically bulletins and other relevant information are also posted on the web site. Whenever this is done, an e-mail message is sent to each IS-BAO holder. In order to ensure that these messages and other communications are sent to the correct addressee, it would be much appreciated if all IS-BAO holders would complete the form posted at [http://www.ibac.org/is-bao/isbao\\_infoupdate.htm](http://www.ibac.org/is-bao/isbao_infoupdate.htm) and then send it as an e-mail attachment to [plessard@ibac.org](mailto:plessard@ibac.org).