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March 31, 2020

## **GWBAA Events Delayed; Keeping Alert to Coronavirus News**

Dear GWBAA Members and Guests,

Your safety is our highest priority. As a result of the developing pandemic, we have chosen to postpone both the March 26th Safety Standdown and the April 28th Open House and Aircraft Display events.

We will continue to monitor the situation and plan to reschedule these events. Thank you for your patience as we continue to work through these changes.

We look forward to sharing the rescheduled dates and further updates in the near future. In the meantime, should you have any questions, please do not hesitate to reach out.

To keep alert to coronavirus news and its impacts on business aviation, please visit NBAA's web page at <https://nbaa.org/aircraft-operations/safety/coronavirus/>. NBAA's website also provides more granular resources such as:

- [Operational Considerations](#) - resources such as real time ATC status updates, state directives, and preparation tools
- [Analysis of Key Provisions for General Aviation Businesses in the CARES Act](#)
- [NBAA News Hour Webinar Series](#) - free live webinars produced every Tuesday and Friday at 11 AM EST, with recordings available usually by next business day
- [Aircraft Disinfection Recommendations](#)
- [Airspace Alerts](#)
- [Press Release - FAA Responds to NBAA's Call for COVID-19 Accommodations on Part 135 Training](#)
- [Press Release - Bolen Sternly Questions CNBC's Recent Mischaracterization of Business Aviation](#)

Safety Standdown:

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Safety Sponsor



Safety Sponsor



Safety Sponsor



Safety Sponsor



Safety Sponsor

Open House and Aircraft Display:



Host



Aircraft Display



Aircraft Display



Aircraft Display



Aircraft Display



Aircraft Display



Aircraft Display



Aircraft Display



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## GWBA 16th Annual Golf Classic

Please still plan to join us for the GWBA Classic Golf Tournament on September 17, 2020. This will be the 16th annual golf tournament GWBA has hosted. Last year, we saw 112 golfers on the course. Sponsorship are already being snatched up. This is a great day in support of GWBA, our charity partners, and the aviation community. Last year, we saw 112 golfers on the course. We will be returning to the beautiful 1757 Golf Club in Dulles, Virginia which scores 4.4 out of 5 stars on Google. The day is lower pressure fun as we play a 4-person scramble with mulligan tickets sold. To see the sponsorship opportunities remaining or register golfers, please visit <https://birdease.com/2020GWBAAGolf>.



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## Regional News Round-Up

FAA has proposed to allow the sale of 7.7 acres of land at **Bay Bridge Airport** for non-aeronautical use, with the profits being devoted to airport purposes.

**West Virginia** has adopted a "flyaway" tax exemption for aircraft sales, effective July 1, 2020.

FAA's 42nd annual **general aviation survey** has been sent to a sample of GA and Part 135 on-demand operators; responses are due by July 10, 2020. The survey estimates the size, primary use, and flight hours of the general aviation fleet, and enables FAA to track the success of our safety initiatives and to better serve the GA community.

## CARES Act Provides Excise Tax Holiday

By Glenn Hediger

On March 27, 2020 the President signed the bipartisan Coronavirus Aid, Relief, and Economic Security (CARES) Act which among its many other provisions provides an excise tax holiday for air transportation taxes and the tax on kerosene used in such transportation. The tax holiday as enacted extends from March 28, 2020 through December 31, 2020.

### Transportation Tax – The FET

Section 4007(a) of the Act suspends collection of all taxes imposed by IRC Section 4261 or 4271 on "amounts paid" for commercial transportation of passengers or cargo. For prepaid charter or jet cards, any tax already paid by customer is not refundable. For transportation provided on or before March 27 and unpaid, there is no FET due when paid. The holiday extends to all commercial transportation as the

IRS defines it, including FAA 91.501 reimbursements or interchanges and reimbursements required by applicable federal, state or local government or election regulations.

### **Fuel Tax Refunds**

Section 4007(b) of the Act also provides the tax holiday for the use of kerosene in commercial aviation as defined in IRC Section 4083. During the holiday, no tax shall be imposed. However, since most aviation grade kerosene is taxed at the highway rate of \$0.244, most operators will need to claim the refund for commercial use fuel on their Quarterly Form 720 or their complementary refund mechanism as many have done in the past. One addition to the Act's authorized fuel refund is the inclusion in the tax holiday of the 4.3 cents previously earmarked as a deficit reduction tax. We are expecting that the Q3 Form 720 will reflect the new tax holiday refund rates and are hopeful the additional refund for the period of commercial use from March 28 through March 31, 2020 will also be included.

### **Refund Summary:**

Tax Rate Paid \$0.219/gal	Refund: Before 3/28/20 \$0.175	On or After 3/28/20 \$0.218
Tax Rate Paid \$0.244/gal	Refund: Before 3/28/20 \$0.200	On or After 3/28/20 \$0.243

### **About:**

Glenn Hediger – President, Aviation Financial Consulting, LLC. Glenn has over 25 years in general aviation where he has held tax, accounting and government affairs roles at Dassault Falcon Jet; client consulting responsibilities at RSM, US; and now as founder and President of Aviation Financial Consulting (AFC) ([AFCjettax.aero](http://AFCjettax.aero)). AFC provides the general aviation community with the unique value of the *Aviation CPA* in tax and accounting, consulting and compliance with regard to; federal excise taxes, state sales taxes, personal/entertainment use income and deduction compliance, SEC reporting, GAAP tax accounting and acquisition/disposition planning.

### **About GWBAA**

GWBAA President Bob Blouin ([info@gwbaa.com](mailto:info@gwbaa.com)), GWBAA Executive Director Cheryl Goldsby ([cheryl@gwbaa.com](mailto:cheryl@gwbaa.com)), and GWBAA Secretary Jol Silversmith of KMA Zuckert LLC ([jsilversmith@kmazuckert.com](mailto:jsilversmith@kmazuckert.com)) write and edit GWBAA News.

GWBAA'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, Cheryl, or Jol.

Also, if you are a business aviation professional and interested in volunteering to serve on the GWBAA Board of Directors please contact Bob directly at [boblouin@msn.com](mailto:boblouin@msn.com) or (302) 500-3209.

### **Suggested Protocols for the Post Virus Start-Up**

It's not necessarily too early to start thinking about what will be necessary to resume operations that have been shut down. Some thoughts at a list:

#### **Physical plant**

- Offices, hangar and aircraft will be deep cleaned by a certified cleaner before personnel are allowed to enter
  - - all work surfaces cleaned
    - entire space disinfected with fog machine?
    - disinfectant wipes provided for personnel to clean all surfaces before and after each shift (along with masks and gloves?).

- management to determine if space has been cleaned properly before and after each shift

### **Personnel responsibilities**

- Anyone feeling sick or with elevated temperature is not allowed to enter facilities or aircraft
- Anyone not comfortable with work environment should depart and advise manager of concerns

**These protocols should be reviewed regularly by management for modification or revision based on current official information and guidance**

### **NBAA Membership Discount**

As a new GWBAA member benefit, if you are not currently a member of NBAA, you can now join at a discounted rate using promo code using promo code GWBAA100. When you join NBAA not only will you receive \$100 off your first-year NBAA membership dues, NBAA will return 50% of your dues to GWBAA, allowing us to keep working on regional issues on your behalf.

NBAA members enjoy a direct line to industry experts, career development opportunities, discounts to all NBAA events, including the NBAA's Business Aviation Convention & Exhibition (NBAA-BACE) and much more. Learn more - <https://nbaa.org/membership/>.

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