



May 6, 2013

Dear Representative:

On behalf of the 3,000-plus men and women represented by the NetJets Association of Shared Aircraft Pilots (NJASAP), I am writing in opposition to efforts to single out business aviation aircraft for a tax increase.

Despite constant rhetoric to the contrary, business aviation contributes significantly to our nation's economy. Indeed, each year more than \$150 billion is directly attributable to business aviation, which provides in excess of 1.2 million well paying jobs to hardworking men and women. Unfortunately, many in Washington have incorrectly assumed the tax incentives extended to business aviation customers solely benefit the wealthy – so called corporate fats cats – and that could not be further from the truth. The 3,000 professional NetJets pilots who fly exclusively within this sector of the aviation industry can attest to this fact: Undeniably, the impact of any tax increase will be felt well beyond the target of this persistent and blatantly false rhetoric.

General aviation aircraft like those piloted by NetJets crewmembers are largely manufactured and assembled here in the United States; they are flown by U.S.-based pilots and serviced by U.S.-based maintenance crews at airports across the nation. As such, any effort to impose an additional tax burden on business aircraft owners would disproportionately harm hardworking, blue-collar Americans, including the professional pilots of NetJets.

Just as using the tax code to single out corporate jet owners is harmful to those employed by business aviation so too is the pertinacious rhetoric surrounding corporate jet ownership. To be sure, the dogged attempts to diminish our industry's significant contribution to the nation's economy remain a serious concern to NJASAP members. In economically stressful times such as these, business owners and entrepreneurs should be encouraged to invest in tools that make their businesses more competitive. Unfortunately, the politically charged rhetoric focused on business aviation only serves to discourage these vital investments, leading to a cascading effect that damages U.S.-based manufacturers and aviation maintenance vendors, and dramatically reduces opportunities for professional pilots.

The tax depreciation of business aircraft are treated no differently than investments in new equipment made by other types of businesses – nor should they be. Whether used to purchase a new crane by a construction company or a new computer for an accounting firm, these policies, which have been in place for more than three decades, allow U.S. businesses to invest in growth strategies to remain viable in the highly competitive global marketplace. Just as we should not discourage these types of purchases, lawmakers and talking heads in Washington should immediately curtail any effort to restrict investments in business aviation.

Any proposal to change the tax depreciation schedule for corporate aircraft would directly threaten tens of thousands of well paying U.S. jobs, waylating the economy's continuing recovery. NJASAP urges lawmakers in Washington to oppose any such proposals.

Regards,

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