

# OWNER & PILOT Advantage

A Magazine for Owners and Pilots from *Skytech, inc.* Publications

*Skytech Welcomes the*

## PILATUS PC-24



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### A YEAR OF BIG CHANGES

2018 has been a big and very busy year for Skytech. We are growing in just about every category and further positioning ourselves as a true one-stop shop for Business Aviation. Our charter department has added additional aircraft, flight crews, and most notably an FAA Turbojet endorsement this past summer. This accomplishment allows our 135 Air Operating Certificate (AOC) to extend to jet operations. It was a major task and we passed with flying colors. The PC-12 continues to be a workhorse in the charter market – combining a rare blend of efficiency, cabin size, creature comforts, and performance.

However, the highlight of the year has to be the acceptance of our first Pilatus PC-24. Being part of new aircraft introductions to the marketplace isn't a new concept around here. Skytech has been through four completely new model introductions (and several substantial model changes) in our over 42 years. That's a lot of "firsts" and we know a winner when we see one! The PC-24 has done nothing but excite and impress everyone who has seen/ridden/flown it from the start. It's quintessential Swiss engineering from a company that has proven to deliver ground-breaking aircraft. Skytech is firmly in the jet world.

Skytech, Inc., publisher of this magazine is an aircraft sales and service company with FBOs in Westminster, MD (DMW), Rock Hill, SC (UZA – Charlotte Metro Area) and Administrative Headquarters in Baltimore, MD (MTN).

Your thoughts, suggestions, comments and criticism are important to us and we will always welcome reader feedback.

Please respond to:  
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# MARKET SNAPSHOT

## PILATUS PC-12 NG

INFORMATION PROVIDED BY JETNET

COMPOSITION	LOW	AVG	HIGH
<b>Asking Price:</b>	\$2,900k	\$4,011k	\$5,300k
<b>MFR:</b>	2008	2013	2018
<b>Days on Market:</b>	8	244	1,038
<b>Airframe Time:</b>	53	1,329	3,997

MARKET SUMMARY	
<b>In Operation:</b>	786
<b>For Sale:</b>	37 (4.7% of in Operation)
<b>On Exclusive:</b>	22 (59.5% of For Sale)
<b>Leased:</b>	53 (6.7% of in Operation)

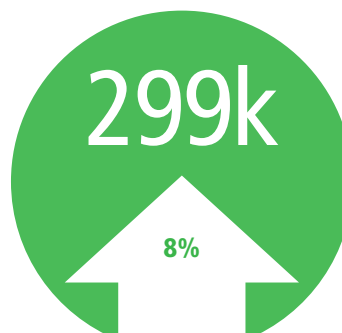
FOR SALE (6 MONTHS)



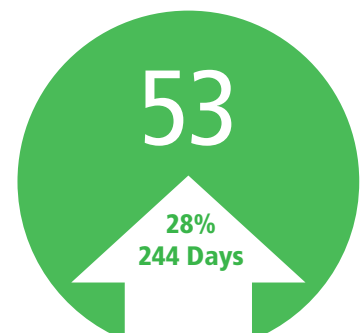
% FOR SALE (6 MONTHS)



AVG ASKING (6 MONTHS)



DAYS ON MARKET (6 MONTHS)





# RECENT TAX CHANGES PROVIDE SIGNIFICANT INCENTIVES TO ACQUIRE BUSINESS AIRCRAFT

When Congress passed the Tax Cut & Jobs ACT (TCJA) of 2018, it made numerous changes to the Internal Revenue Code. These changes to the tax code, along with a flourishing economy, have revitalized the general aviation industry. This article will outline some of these changes that directly impact business aircraft owners and operators and discuss how these tax benefits can be realized that will result in immediate income tax savings in 2018.

## 2018 TAX LAW CHANGES

- 100% bonus depreciation – immediate write off in the year of acquisition. Applies to new or used aircraft.
- Section 179 Expensing – increased to \$1 million. Applies to new or used aircraft. Flexibility to choose a specific dollar amount to expense based on the income tax situation of a taxpayer.
- Elimination of Section 1031 like-kind exchange – recapture of depreciation upon the sale/trade of a business aircraft will result in ordinary income gain recognition.
- Entertainment use of a business aircraft is no longer considered business use

## PLACED IN SERVICE REQUIREMENT

With the anticipated flurry of acquisitions in the fourth quarter, a taxpayer should begin the acquisition process immediately, because identifying a suitable aircraft, designing and implementing a proper ownership structure, securing financing and insurance coverage will all take time. To ensure that depreciation deductions are allowed in 2018, an aircraft transaction has to close, legal title transferred, and the aircraft be placed in service prior to December 31, 2018.

## WHAT ARE THE TAX BENEFITS?

Model	Piper M600	Pilatus PC-12
Purchase Date	Before 12.31.2018	Before 12.31.2018
Purchase Price	\$3,100,000	\$5,000,000
2018 Depreciation Deduction – Based on 100% Business Use	\$3,100,000	\$5,000,000
<b>Potential Income Tax Savings Based on 40% Marginal Tax Bracket</b>	<b>\$1,240,000</b>	<b>\$2,000,000</b>

The aircraft should be available for its intended use at a minimum. For example, an aircraft in the maintenance shop not in airworthy condition may not be considered placed in service.

Many businesses are experiencing record growth and profitability in 2018. For those companies that can utilize general aviation aircraft to grow and improve efficiencies, there is no better time to acquire a business aircraft, which can also produce immediate and sizable income tax savings. ■

Aviation Tax Consultants, LLC ([www.aviationtaxconsultants.com](http://www.aviationtaxconsultants.com)) assists aircraft purchaser in acquiring aircraft in a tax efficient manner. Our consulting services include the elimination or reduction of sales and use tax at the time of purchase, maximizing income tax savings, controlling the cost of personal use of aircraft, complying with passive activity loss and related party leasing rules and Federal Aviation Regulations.



FALL 2018

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Your opinions, suggestions and ideas for new articles and content are important for continuing improvement and growth that will serve all our readers.

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Thank you!

The Pilot-In-Command is solely responsible for the safe and proper operation of his/her aircraft and it is the responsibility of the pilot-in-command to operate that aircraft in compliance with that aircraft's Pilot's Operating Handbook and other official manuals and directives.

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*“The Pilatus factory is truly a work of art and a testament on how to best combine expert craftsmanship and high levels technology.”*

# The Pilatus PC-24 *delivery experience*

*By: Dave Conover*

Pilatus publically displayed the PC-24 Super Versatile Jet mock-up at the European Business Aircraft Convention in Geneva, Switzerland in 2013. Since that time, there has been a whirlwind of activity at the Pilatus factory in Stans, Switzerland, as well as from all the vendors, trainers, and the worldwide Pilatus service network. Pilatus set out on an extremely aggressive development and certification program to have the PC-24 certified in 2017. They reached their goal on December 7, 2017, when the PC-24 received European (EASA) and U.S. (FAA) certifications simultaneously (that could be a first). Shortly thereafter, Pilatus delivered the first PC-24, sn101 to PlaneSense. This first delivery set in motion the initial block of 84 PC-24's that had been ordered three years prior thru the worldwide Pilatus Dealer Network.

In addition to the PC-24 development and certification regime, the Pilatus service and support network had their own list of lofty goals to meet. Pilatus centers had to have both technicians and pilots trained by Flight Safety and Williams International, acquire specialized tooling to support the PC-24, add significant inventory, and, in some cases, modify facilities to handle the new jet. Pilatus coordinated the support structure and requirements in conjunction with the certification program, to have the network prepared to provide Pilatus Crystal Care Support from day one.

Finally, after all of our preparations, it was Skytech's time to pick up our first PC-24, sn 107 in mid-July. Acceptance of the first 15 PC-24's will be at the Pilatus factory in Stans. After that, North American deliveries and completions will be

performed out of Pilatus's new 120,000 sq ft state-of-the-art facility recently completed in Broomfield, CO. Having been involved in numerous other initial aircraft introductions over the last four decades, we wanted to make sure that we were 100% familiarized with the ship before we delivered it to a retail client. So in conjunction with Pilatus, we formulated a comprehensive entry into service plan for the PC-24 that would begin as soon as we hit the ground in Stans.

It had been three years since I last visited the Pilatus factory, and the transformation is amazing. Pilatus has invested over 150 million Swiss Francs on top of the PC-24 development costs to expand and update the factory. They have invested in buildings, personnel, and technology to streamline the production process and to further enhance their “Swiss Precision”. In fact, they are still expanding on the other side of the airport, since there is virtually no room left within the footprint of the original factory. The newest building, set to be completed in 2019, will be their largest undertaking to date (11,000 sq meters), and will utilize even higher levels of technology and automation in the assembly of major structural components for all Pilatus aircraft. But, there would be time for facility tours later. Our initial goal was to get our eyes on our new PC-24!

Similar to the process utilized on the PC-12, we had a project manager assigned to us for our delivery. In our case, we had two: Christian Spinnler, our Swiss project manager and Nate Mayer from Pilatus Business Aircraft. Broomfield was also working with us. U.S. project managers will be

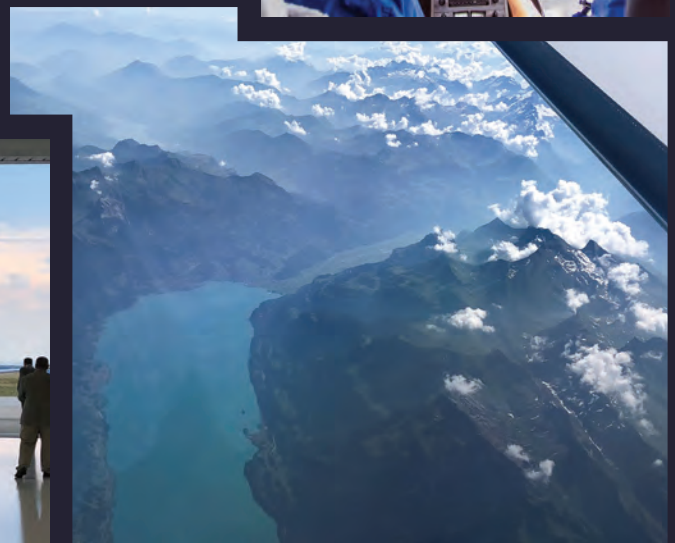
working along with their Swiss counterparts to be fully prepared once deliveries begin in the US. After some initial greetings and introductions, it was time to see our new bird. As we entered the massive 'wood' assembly hall, we initially didn't see it. The assembly hall had approximately a dozen PC-12's in various stages of final completion, seven or eight PC-21's and 4 PC-24's. But, as we looked to the far end of the hangar we could see the ship. N107PJ was powered up with all the lights on and ready for our inspection. Even though we have seen the mock-up and prototypes previously, the size and ramp presence of the PC-24 is still amazing. The aircraft just has a "WOW" factor. Prior to starting our detailed inspection, we were very interested in seeing the interior. The interior selected for this ship was a double club arrangement, and this was the first one we would see in person. From the moment we saw the double club, we were convinced that it would become a popular option. It is simply not possible to have a functional double club in most light and medium size jets! Once we finished with our initial interior review we got down to business, and performed detailed paint and interior inspections, as well as verification of all the options we had selected. As we have come to expect from Pilatus deliveries, there was nothing noteworthy discovered, and we decided to get an acceptance flight out of the way, so we could remain on schedule for our planned departure.

For our acceptance flight, Pilatus test pilot Bedda Rohner would be our captain and Steve Willis, one of our PC-24 captains from Skytech, would be riding co-pilot to absorb everything he could. So after a simple briefing from Bedda, both of our project managers, John Foster, and myself strapped in for the flight. Once the engines were started, and we taxied out, the "WOW" factor returned. We had heard reports about the quiet cabin, but until you actually experience it, it's hard to imagine how it could be any quieter! Bedda held the brakes for a bit while the auto throttle pushed the engines to take off power; once the brakes were released, we were seemingly launched into the air having used minimal runway! Immediately after takeoff, the climb rate of the PC-24 was extremely impressive – initially over 4000 fpm. Bedda had explained to us that, even for short flights, the airspace in Switzerland is tightly controlled and there are strict slot times, so he wanted to maximize our flight and get through every system. While we were tooling around

Switzerland, Steve was observing all the system operations, and we were in the back enjoying the ride. The noise level was still impressively low and with only four of us in the cabin, we were back and forth between the seats looking out the large cabin windows at the scenic Swiss Alps. We then started inspecting the iPad controls for all the various lighting zones, temperature control, moving map, XM, etc. All of this can be controlled with the aircraft iPad that greets you at the entrance of the cabin or a passenger can utilize their own iPad or iPhone. After pushing every button, twisting every seat, and checking all the avionics, we returned for an uneventful landing back at the factory, where Bedda touched down, and it seemed like we used about the same amount of runway as a PC-12. There's that "WOW" factor again! We returned to the factory to conclude day one with zero operational squawks with all our equipment verified and functioning properly.

Day two of our delivery would be taken up with briefings on the Crystal Care Maintenance program (a Pilatus Program designed for the PC-24 that is all encompassing), database info, wifi info, and a required cold water safety briefing on the use of our immersion suits and raft since we would be coming home on the ship. With that complete, we set off on a factory tour to get a more behind the scenes look at Pilatus.

The Pilatus factory is truly a work of art, and a testament on how to best combine expert craftsmanship and high levels of technology. There are just too many intriguing and fascinating areas of the factory to review them all. However, one overwhelming feeling is constant throughout the factory – the level of pride and commitment to their craft. I would





Continued from page 5



highly recommend if you are ever in Lucerne, or anywhere close, spending the time to coordinate a visit to Pilatus. This was Steve's first visit to Pilatus, and I don't think the smile has come off his face yet!

Day three was time to fly! We had a plan to depart Stans around 9:30 am, and Bedda had briefed us the day prior that we would be taking our time on the crossing. We would take three days versus the two that is normal. However, prior to our departure, we enjoyed a delivery ceremony with Markus Bucher, CEO of Pilatus, and Ignaz Gretener, VP of General Aviation, and a few other factory folks. After a flurry of photos, one more cup of great Swiss coffee, Bedda was intent on keeping us on schedule and advised us that Customs was outside the hangar waiting to clear us out of Switzerland. The Customs officials were extremely friendly, stamped our passports and asked if they could take a photo with the aircraft. We certainly obliged them. Before we knew it, there were Customs officers and airport police gathered around, getting their pictures taken with the aircraft. It seems everyone loves having their picture with the PC-24.

After a quick goodbye - Bedda, Steve, Daniel Faustmann (a Pilatus Field Engineer), and I double checked our safety gear, closed the door, and prepared for departure. Unlike the acceptance flight, we were pushing near gross weight on this flight with the passenger load, fuel, aircraft loose equipment, survival gear, Daniels bags, and his tooling for a month in the states. We taxied from the factory, and, with virtual ease, we effortlessly (and quietly) took off in a relatively short distance and we watched the factory pass by on the right-hand side as we headed for Prestwick, Scotland. So far our entry into service plan was working as anticipated; we had learned everything we could at the factory about the PC-24, got a behind the scenes look at the building of the ship, and now

we were in close quarters with Daniel and Bedda absorbing everything we could for the next three days!

The trip was set up with manageable days, taking time to review virtually every system, and operational characteristic of the aircraft as possible. We would make a quick stop in Prestwick, Scotland for a splash of fuel, then fly off to Reykjavik, Iceland, where we would spend the night. Bedda had a great restaurant for dinner, and, if we were lucky, we could catch a football (soccer) game on a large screen in a public viewing area in town. During our first day, Daniel and I were discussing various service items and some of the insight he had from doing the entry into service training with Western Aircraft on sn 102. Steve, on the other hand, was writing like a mad man. He was taking copious notes on everything going on in the cockpit, performance numbers, speeds, etc. As the next few days went on, I noticed his writing got much smaller since he was filling up his note pad - he didn't want to miss anything.

Our second day was a bit longer as we departed Reykjavik, Iceland and flew to Iqaluit, Nunavut for fuel then off to Thunder Bay, Ontario for the second night. From there, the third day was a short flight to Broomfield, Colorado where our journey would end at the beautiful new Pilatus facility. We were greeted by the Pilatus team, including Nate Meyer, who had arrived back from Stans via airline to be there to debrief with us. We would head home via airline, and sn 107 would remain in Broomfield for about a week going through the US import inspection and final preparation for our "retail" delivery in the new



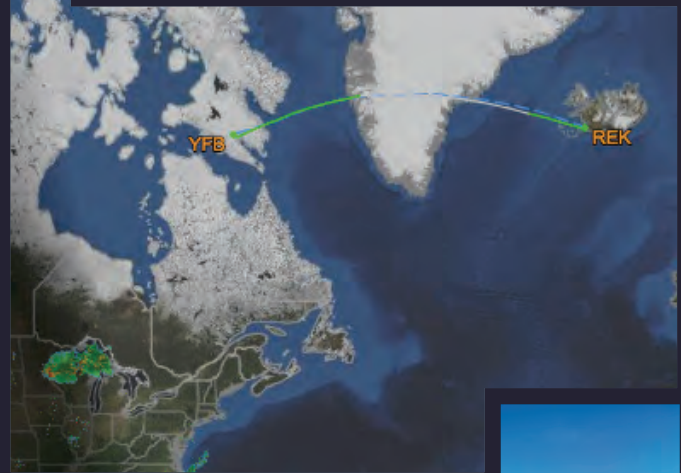
*“Pilatus has successfully intertwined Swiss engineering with Honeywell, and Williams to provide a ‘Pilatus Class’ product that exceeds original projections.”*

delivery hangar! In total, we flew 14.2 hours from Stans to Broomfield, and throughout that time, we were continuously learning and discovering more about this new jet. It was a fantastic learning experience for both of us, and special thanks to Bedda and Daniel for answering our endless questions and providing their experience and insight. Most of our flights were at FL 430 or 450, our weather was great, and, regardless of our weight, we climbed directly to altitude. The aircraft left

both Steve and I in awe. We found a cockpit that employs some of the most sophisticated avionics and systems ever assembled in a mid-size jet, while maintaining logical and straightforward operational characteristics. Pilatus has successfully intertwined Swiss engineering with Honeywell and Williams to provide a “Pilatus Class” product that exceeds original projections. The airframe and interior are full of innovations and nuances that allow it to meet and exceed customer expectations. The cabin is large and roomy and as we would prove a couple weeks later when we flew back to Maryland, it was more than comfortable for the 8 of us on board.

To complete our entry in to service plan, we would meet Pilatus Pilot Christoph Meyer in Broomfield. Christoph would provide our two PC-24 captains approximately 50 hours of PIC and crew familiarization time over a seven day period. Additionally, Daniel would be with the aircraft and on site for about a month, working with our technicians at each facility, reviewing service procedures, and jogging their memory from their maintenance training at Flight Safety. As with Bedda, at the completion of Christoph’s and Daniel’s time, everyone felt their passion for Pilatus and the PC-24 and greatly appreciated their insight. We look forward to catching up with each of them at some point in the future.

It has been approximately two months since we saw our ship for the first time at the factory. We have currently accumulated 90 hours on it, and our crews and technicians are feeling very comfortable. Pilatus has truly designed and brought to market the world’s first “Super Versatile Jet” all that is left to say is “WOW”! ■



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As for Pilatus owners and pilots, they love Elk River Club and its magic mountain scenery for much more than elevated access and fly-in convenience. Here, members and their guests can enjoy a multi-generational lifestyle that includes golfing on an acclaimed Jack Nicklaus Signature course, an equestrian center, tennis, a complete Wellness Center, and world-class fly fishing along the Club's stretch of the Elk River. The Bear's Den Golf Learning Center is known as the birthplace of Golf Fitness X, an online and mobile-platform golf workout and instruction program used by PGA pros and players at all levels around the world. Other amenities at this get-away-from-it-all destination include exceptional dining and social events, dog park, playground, hiking and biking trails, all close to ski slopes and charming mountain villages.

Club members who hail from the Southeast especially appreciate the climate. When it's 96 in Tampa and 90 in Charlotte, the high temp on the course at Elk River is 75 degrees. A beautiful combination of a links and mountain course, players at Elk River enjoy majestic views without major

elevation changes, making the course easy to walk for those who enjoy a more traditional game, with caddies available to enhance the experience. With so many amenities and advantages, it's no wonder this member-owned equity club is ranked among North Carolina's Top Ten golf courses.

As a member of the Skytech Advantage family, you're invited to fly in or drive in for a personal Discovery Visit. Learn more by calling Membership Director Rhonda Presnell at (828) 897-9773, email [Discover@ElkRiverClubNC.com](mailto:Discover@ElkRiverClubNC.com) or visit the website at [ElkRiverClubNC.com](http://ElkRiverClubNC.com). ■

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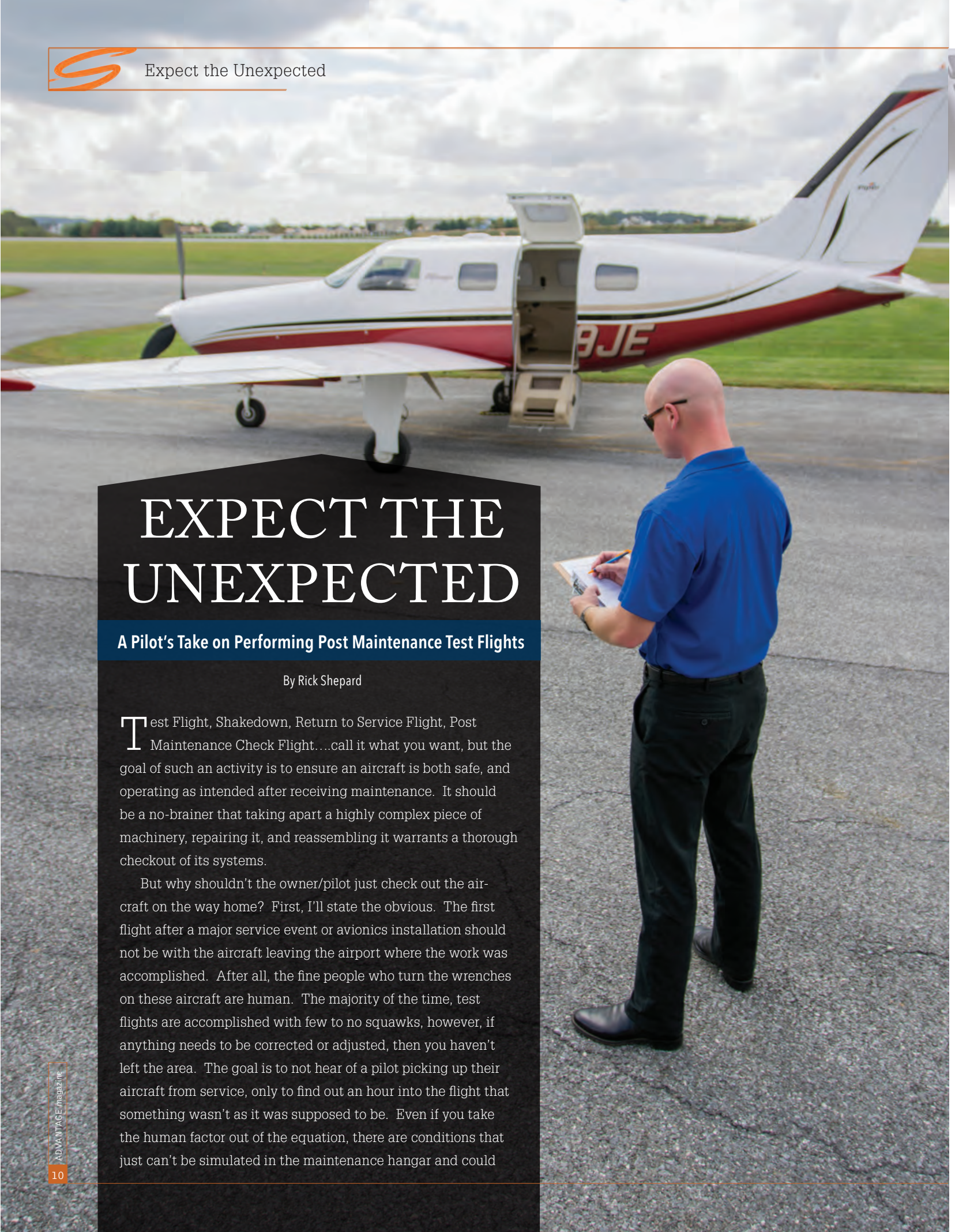
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# EXPECT THE UNEXPECTED

A Pilot's Take on Performing Post Maintenance Test Flights

By Rick Shepard

Test Flight, Shakedown, Return to Service Flight, Post Maintenance Check Flight....call it what you want, but the goal of such an activity is to ensure an aircraft is both safe, and operating as intended after receiving maintenance. It should be a no-brainer that taking apart a highly complex piece of machinery, repairing it, and reassembling it warrants a thorough checkout of its systems.

But why shouldn't the owner/pilot just check out the aircraft on the way home? First, I'll state the obvious. The first flight after a major service event or avionics installation should not be with the aircraft leaving the airport where the work was accomplished. After all, the fine people who turn the wrenches on these aircraft are human. The majority of the time, test flights are accomplished with few to no squawks, however, if anything needs to be corrected or adjusted, then you haven't left the area. The goal is to not hear of a pilot picking up their aircraft from service, only to find out an hour into the flight that something wasn't as it was supposed to be. Even if you take the human factor out of the equation, there are conditions that just can't be simulated in the maintenance hangar and could



affect the way the systems of the aircraft perform. For example, a functional check of the PA-46 emergency gear extension can be accomplished in the hangar on jacks, however, when you fly the aircraft, you are unable to get the nose gear down and locked using the emergency extension procedure. How can this be? As it turns out, it is hard to simulate 90 knots of airflow against the nose gear in the hangar. Maybe that nose gear spring DOES need to be replaced after all.

Another advantage Skytech brings to the table when it comes to post maintenance test flights is our type specific experience with our product line. Our pilots fly a very good representation of the Piper and Pilatus fleet, whereas most owners have experience only in their specific airplane. Simply put, with our vast experience and systematic approach to the test flight, we can tell if your aircraft is performing comparably to the rest of the fleet. Also, when Skytech has the opportunity to service and fly a specific aircraft year after year, we have effectively created a trend log of test flights, and can reference the prior year's results if a discrepancy needs to be researched.

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*"You've got to expect things are going to go wrong. And we always need to prepare ourselves for handling the unexpected."* – Neil Armstrong, 2005

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An aircraft being returned from service after a major amount of work or invasive damage repair requires extra special attention. At Skytech, more times than not, our Service Departments will send a representative from the maintenance team that is responsible for repairs on the test flight as well. This is not only a vote of confidence in the quality of the work done, but also allows the mechanic to have first-hand experience and a front row view of any squawks that surface, therefore, nothing is lost in translation. As a pilot, this is comforting and cuts out the middle man when it comes time to describe what the airplane was doing – or not doing. When performing test

flights solo, a smart phone video is also worth a thousand words.

We are fortunate that our product lines now come with some of the most advanced safety features available in the marketplace. Specifically in the M-Class aircraft with enhanced AFCS (Automatic Flight Control System); these features need to be put through their paces to ensure they retain their calibration and will work correctly when you need them most. When was the last time you tested your stall warning system by actually stalling the aircraft - and in multiple configurations? If you are like most owners, the answer is never. An improperly calibrated, or inoperative lift detector will not allow the Underspeed Protection (USP) mode of the Automatic Flight Control System (AFCS) to activate. This feature is thoroughly checked on each M-Class aircraft we test-fly, and it is not uncommon to need an adjustment.

Thinking back on the many test flights I have completed, most times, they have been business as usual. But there are certain flights that didn't go as smoothly, that I will always remember. Fortunately, those experiences ended with me, and not the customer. The return to service flight needs to be approached differently than just a routine trip or flight around the pattern, and we are ideally suited for the job. ■



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a Word to the Wise

BY JUSTIN LAZZERI - VICE PRESIDENT OF AIRCRAFT OPERATIONS

### PILATUS EXTENDS MAINTENANCE INSPECTION INTERVALS FOR THE PC-12

How do you improve an aircraft that has placed number one for 17 years in a row in Professional Pilot's Corporate Aircraft Product Support Survey? How about lengthening the time between service visits? That's exactly what Pilatus did when they announced a certified PC-12 Master Maintenance Plan this past summer. The plan applies to all PC-12 models and reduces required maintenance labor by 20-40%. Maintenance intervals have been extended from 100/150 hours to 300 hours. This new plan is a major benefit for operators – both 91 and 135, and shows Pilatus' commitment to positively impact the total ownership experience. If you haven't already, contact your service center to see what steps are required to get your PC-12 onto this new program.

### ADS-B DEADLINE CONTINUES TO MARCH CLOSER

Don't let time sneak up on you if you have one of the aircraft still needing an upgrade to meet the FAA's mandate of ADS-B compliance by December 31, 2019. As a GA fleet, there are a lot of aircraft left on the upgrade list. You may think there's plenty of time, but we're already seeing the effects of what could be a massive tidal wave of manufacturing demand. As the date nears, ADS-B equipment may be harder and harder to source without extended wait

times. All indications are pointing to a non-wavering deadline. Don't find yourself with a grounded airplane for such an easy fix with proper advanced planning.

Starting on October 12, 2018, the FAA began offering rebates of \$500 to owners of fixed-wing, single-engine piston aircraft based on their purchase of avionics that have received an ADS-B Technical Standard Order authorization and meet ADS-B Out rule requirements. The program will run for approximately one year or until the funds for all remaining rebates are exhausted, whichever comes first. If you aren't sure if your aircraft is ADS-B compliant, ask your maintenance shop.

### MAXIMIZE TAX BENEFITS DURING A TIME OF PLAN CERTAINTY

No matter which side of the political fence you fall, it's hard to ignore that 2018 represents a prime opportunity for anyone on the market for an airplane, looking to benefit from Bonus Depreciation. Covering both new and pre-owned aircraft, eligible buyers are able to take 100% of the purchase price towards their depreciation value. How will an ever-changing political landscape change this in future years? Hard to say at this point, but one thing is for certain – it's 100% available this year. If this is of interest, don't wait to start the process. Inventory is tightening, and in some cases, drying up. ■