

Owner & Pilot

ADVANTAGE

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

PREMEDITATED SAFETY

REDUCING YOUR RISK WITH FORWARD PLANNING



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2021 OPTIMISM



Welcome to our latest edition of the Skytech Advantage Magazine. At the risk of sounding like a broken record,

COVID-19 is still in the forefront of everything we do. Working to protect our personnel and our customers is first and foremost. Many of the proactive measures we enacted, and thought would be temporary, may just become part of our normal business going forward. Exactly what the "new normal" will be is anyone's guess.

Despite all the challenges we faced in 2020, our sales, service and charter departments ended the year on a high note. Fueled by unique tax advantages (some still available in 2021) and a surge in first time aviation clients, we were left scrambling right up to close of business on New Year's Eve! We expect this trend to continue, albeit at a more manageable pace. We will be looking to add other ownership/partnership options as 2021 unfolds to better meet the transportation requirements of the newcomers to aviation.

2021 is a very special year for Skytech. We are celebrating our 45th year in business and throughout the year we will be highlighting aspects of Skytech and our employees. In 1976, Frank Stephenson started a small aircraft parts business that has realized consistent growth since day one. We are blessed with a dedicated workforce, a great product line, a lot of luck along the way, and our loyal customer base. We thank each and everyone of you for your business and friendship. We look forward to the future with great enthusiasm and optimism.

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:

Dave Conover
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Market SNAPSHOT

MARKET SUMMARY Information provided by JetNet (Current as of January 18, 2021)

	FOR SALE (6 MONTH AVERAGE)	ASKING PRICE (6 MONTH AVERAGE)	% FOR SALE (6 MONTH AVERAGE)	DAYS ON MARKET (6 MONTH AVERAGE)
PIPER M350	11	\$920,000	9.2%	371
EMBRAER PHENOM 100E	3	\$2,599,000	6.3%	461
CITATION M2	11	\$3,346,000	4.2%	141
KING AIR 250	15	\$3,483,000	5.6%	190
CARAVAN 208B	64	\$1,250,000	4.1%	423
SOCATA TBM-900	9	\$2,949,000	8.2%	277
PIPER M500	10	\$1,812,000	11.0%	182
PILATUS PC-12 NG	35	\$3,485,000	3.8%	222



CELEBRATING

45 Years in the Aviation Community

BY JENNIFER LONGO



Frank Stephenson, Founder & Chairman Emeritus of Skytech, inc.

It's easy to look back and find ourselves consumed by the COVID-19 headlines that have overwhelmed the media – and just about every aspect of our lives since last March. What started as a 2-week lockdown in an effort to contain a new and highly contagious virus, somehow turned into several months of isolation and adapting to a completely new way of living. Nearly a year later, we remain masked in public while avoiding large gatherings and maintaining a distance of 6 feet from one another. In a time of great uncertainty without a clear end in sight, we can at least be sure of one thing: there are still some things worth celebrating – like 2021 being the 45th anniversary since Skytech's inception.

Skytech's legacy started in 1976 by Frank Stephenson at the Martin State airport in Baltimore, Maryland. What began as an aircraft parts shop, quickly transitioned into an FAA Certified Repair Station. Frank's obvious knowledge and resourcefulness made him a trusted asset in the industry. When John Foster joined in 1980, his talents helped the company continue to grow into what you see today – a multifaceted organization continuously evolving with the times.

The aviation industry is as unpredictable as any. It frequently consists of battling with the ripple effects of ever

changing laws and regulations. Our longevity can largely be attributed to our ability to predict, plan, and adapt to the adversity that impacts the industry and beyond. It goes without saying that none of this would be possible without the support and experience of an exceptional team. The ability to effectively collaborate and work together is what makes Skytech so unique.

We've been fortunate enough to mark several professional milestones since Frank opened Skytech in 1976. From the early expansion into Sales and Maintenance, into the eventual addition of a Charter Department – there has been a tremendous amount of growth. We've also added FBO locations: Westminster, Maryland (DMW) and Rock Hill, South Carolina (UZA), and most recently, a sales office in Rhode Island (OQU) – further extending our reach. As we continue to navigate the inevitable changes of time, we will keep moving forward the best way we know how – methodically and with purpose. So while celebrations may look a little different this year, that doesn't mean a little bit of confetti isn't warranted. Look for more about our 45 year anniversary in future issues.



John Foster, President of Skytech, inc.



WINTER 2020-2021

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THE ADVANTAGE
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REQUESTS YOUR
FEEDBACK!

We would greatly appreciate hearing from you! Please tell us what you think of *Advantage* magazine and offer any thoughts you have for improving this publication. Our goal is to provide helpful, interesting information that you enjoy reading.

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

Email us at:
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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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Tax + FACTS

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2021 May Prove to Be an Essential Year for Acquiring and Utilizing General Aviation for Business

As we find ourselves in the first quarter of 2021, many private companies and individuals operating general aviation aircraft, or considering adding general aviation aircraft to our business operations, find ourselves uncertain regarding the year ahead. With clear political change in Washington, coupled with fewer conferences and face-to-face meetings, the uncertainty of 2020 maintains a cloud over early 2021 planning. It is essential to remember that general aviation aircraft continue to serve a vital role in growing and maintaining business operations in challenging times, and may provide a new and unprecedented public health benefit. Thoughtful planning now may help assure that your business is well positioned for a strong year end and outlook beyond.

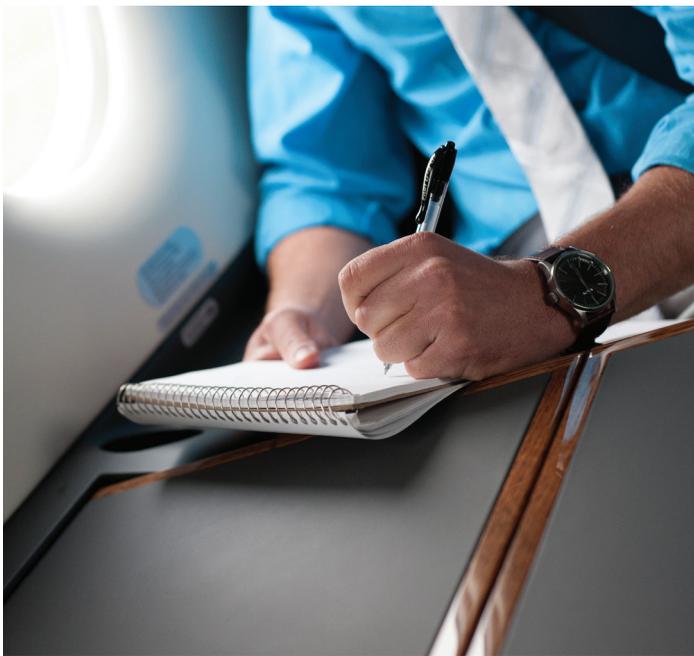
1. Current Tax Law Maintains Powerful Purchase Incentives for Aircraft in 2021

Tax reform is a strong possibility in the months and years ahead, as we witness a new administration and Congress in Washington. However, It is important to realize that as of January 2021, the provisions of the Tax Cuts and Jobs Act of 2017 continue to govern business aircraft transactions. The TCJA provides that aircraft purchases made in 2021 and 2022 are eligible for 100% bonus depreciation, allowing qualified businesses to deduct 100% of the aircraft purchase price in the year of purchase.

Final regulations clarifying eligibility were issued in September, 2020. While new tax policy could seek to eliminate this incentive, it is unlikely to be passed as a first priority, given the need for continued stimulus, and unlikely to apply retroactively to purchases made before reform passes. This makes 2021 potentially a uniquely urgent time to identify and purchase the aircraft that meets the needs of your business.

2. The Lack of 1031 Exchanges for Aircraft Increases the Value of Utilizing Bonus Depreciation

The value of 100% bonus depreciation is particularly acute for those businesses currently holding an aircraft that they intend to sell and replace with another business aircraft. Why? When a business sells an aircraft that has been depreciated, this creates an ordinary income event requiring the recapture of any depreciation beyond the actual loss in value. Before the TCJA, 1031



exchanges could be used to delay the triggering of recapture, provided that a business was investing in a replacement aircraft close in time to the sale. Unfortunately, the TCJA eliminated the 1031 exchange. The 1031 exchange provisions were commonly used to avoid depreciation recapture for business aircraft owners planning to upgrade their aircraft while disposing of an aircraft. The impact of the loss of the 1031 exchange to avoid depreciation recapture has been blunted by the availability of bonus depreciation on the new replacement aircraft, allowing the income triggered by the sale of the prior aircraft to be fully offset by depreciation. However, once bonus depreciation is eliminated or reduced, the decision to transition between business aircraft could trigger significant tax bills. Additionally, an increase in the tax rate on business income may further burden the disposition.

3. Demand for General Aviation is Likely to See a Sharp Increase as Operations Resume

One of the most significant trend lines in general aviation in 2020 was the entrant of new businesses and individuals into general aviation travel as

commercial travel became riskier and routes were cut. While the availability of a vaccine provides significant hope of a return to increase business operations, business operations have experienced a new awakening to the threat that can be posed by virus transmission. General aviation flying will remain the safer health option for many, driving demand and utility. 2020 also saw a significant contraction of commercial routes available, and the impact of this contraction will continue well into the years ahead. As we have witnessed in business cycles in the past, commercial air carriers are unable to quickly respond, especially in smaller markets. This lag means that business operations serving smaller markets, or with facilities in smaller markets, may need increased support from general aviation. Additionally, travel between large markets has become less convenient with fewer routes available and uncertain testing requirements varying by carrier.

4. Tax Planning Can Provide More Certainty in the Climate Ahead

While future tax policy is a guessing game at the moment, it is reasonable to believe that many businesses and business owners may see their overall rates increase, increasing the value of deductions as well as the importance of effective planning. This reality, coupled with the known value of using general aviation to grow and maintain operations of healthy businesses, makes 2021 a great year to explore how your business aviation needs are being met and if you are properly structured to maximize that utility. By working with a well-versed aviation tax expert you can capitalize on the opportunities available as you plan for the future. •



Suzanne Meiners-Levy

Shareholder of Advocate Consulting Legal Group, PLLC

Suzanne Meiners-Levy is a Partner and the Pro Bono Coordinator at Advocate Consulting Legal Group, PLLC (ACLG). ACLG is a boutique legal practice consisting of a team of tax and legal professionals, whose primary focus is to provide turnkey Aviation "TLC", or assistance with Tax, Legal, and Compliance matters for general aviation aircraft owners and operators. Suzanne has worked on hundreds of aircraft transactions on behalf of aircraft owners and operators, successfully represented clients in local, state, and federal audits, and has been certified as an aircraft leasing expert witness in both state and federal courts. She is a member of the Bar in Florida, Texas, Tennessee, New York, and the United States Tax Court. She is a sought-after public speaker on tax matters, presenting at a range of aviation professional events, and authors quarterly tax columns for several aviation publications. Suzanne graduated summa cum laude from Vanderbilt University and magna cum laude and Order of the Coif from NYU School of Law. She currently serves on the Board of Directors of and Executive Committee of Juvenile Law Center and is a Program Director and Team Coach for Odyssey of the Mind.

PC-12 NGX • *Flight Training Device for Pilot Training Certified*



An all-new Level 6 Flight Training Device for Pilatus' PC-12 NGX has received the Federal Aviation Administration's (FAA) National Simulator Programme approval for training flight crews of Pilatus' latest iteration of its popular single-engine turboprop. It is now in place and operational at the SIMCOM training facility in Scottsdale, Arizona, USA.

Built by Frasca International, the Flight Training Device was delivered to SIMCOM's Arizona training centre in Scottsdale earlier this summer. It has been undergoing evaluation and testing by Pilatus factory pilots, Frasca and SIMCOM engineers, PC-12 NGX customers, and FAA evaluation pilots. The device exactly replicates the Pilatus Advanced Cockpit Environment (ACE) based on the Honeywell Primus Epic 2.0 avionics system, and features the new touch screen avionics controller, single power control lever, and autothrottle system exclusive to the new PC-12 NGX. It incorporates Frasca's 220 degree spherical display system, and is the first PC-12 NGX Flight Training Device in service.

EXTREMELY REALISTIC SIMULATION

SIMCOM is the factory approved training provider for the new PC-12 NGX. The Flight Training Device is built with Pilatus aircraft components and offers an extremely realistic training experience. A second PC-12 NGX Flight Training Device is under construction and will go into service in Europe in 2021.

Gary Santos, SIMCOM's Scottsdale Training Centre Manager stated: "I'm very happy to announce that our PC-12 NGX Flight Training Device Level 6 – the highest level of realism for a fixed-wing Flight Training Device – has passed its FAA evaluation today in our Scottsdale facility. As Pilatus's ingenuity paves the way in the single engine turboprop industry, the collaboration between Frasca engineers, Pilatus pilots and the SIMCOM team will allow us to lead the way in delivering high quality training in this market."

In addition to the new Flight Training Device, Avionics Software supplier Honeywell has produced an array of training videos for the PC-12 NGX that may be viewed through the Honeywell Pilot Gateway. Pilots find these learning tools extremely helpful prior to initial training and as a refresher to maintain proficiency.

Ignaz Gretener, VP General Aviation of Pilatus said: "The market response to the new PC-12 NGX has exceeded our own expectations, and flight crews have been very keen to access formal classroom and simulator training for it. The new Flight Training Devices in Arizona, and soon in Europe, will be heavily utilized by our customers. We are thankful for the continued great partnership between Pilatus and SIMCOM that enabled us to achieve this milestone." •

PC-24 • *100th PC-24 Delivered Since 2018 –the Pilatus Versatile Jet Takes Off*

Less than three years after the first delivery, the 100TH PC-24 has just been handed over to its new owner. The PC-24 is now present on every continent, flying innumerable missions every day: providing medevac flights in Australia and the USA, for example, business travel for a German automobile manufacturer, and transport for government officials in South Africa and Switzerland.

The 100TH Super Versatile Jet "made by Pilatus in Switzerland" is now in use as a business aircraft with its new owner, Jetfly Aviation. This handover marks another milestone in the still young history of the first Swiss business jet: the global fleet has clocked up over 33,500 safe hours in the air so far, of which over 2,375 hours have been accumulated by the fleet leader.



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 Skytech, inc.



PREMEDITATED SAFETY

Reducing Your Risk with Forward Planning

BY SEAN WALLACE

The history of flight safety dates back to the Wright brothers. Even from the beginning, the Brothers had an interest in making each flight safer than the last. This was done through diligent record-keeping and exhaustive trial and error. Their reactionary trial and error method worked temporarily, but safety addressed after mishaps come with avoidable losses. Unlike the Wright Brothers, today's aviation community operates proactively when it comes to safety.

A proactive safety culture creates an environment that finds and fixes safety concerns before mishaps occur. It involves a safety system that predicts and avoids future accidents—differing from the earlier reactionary method of addressing safety after an accident. A preflight performed by a pilot is a simple example of this proactive culture. Before putting themselves in an unsafe flight condition, the pilot can find problems, like a hydraulic leak, thus saving them from becoming an infamous flight story.

Government regulation and consumer demand have brought aviation technology to a place where safety is not just a priority of innovation - it is written into law. This proactive culture has become mandatory for all air transportation companies operating through laws under 14 CFR 121 and 135. [These laws] are regulated by the Federal Aviation Administration (FAA), requiring them to meet safety standards that produce a proactive culture. These regulations include but are not limited to crew rest periods, crew certifications, aircraft inspections, and transportation security. While this is all well and good, these standards are the minimum required by law to stay certified and in business. Basically, meeting the minimums

does not create the safest possible atmosphere - they merely make a company legal. Think of it as a motorcycle compared to a car; both are legal, but the car is a much safer choice. Meeting the minimum safety standards in aviation can be viewed in the same light. The minimums are safe and legal but leave ample room for improvement. That is why it is essential as an aviation enthusiast, worker, or consumer that we all push beyond the minimum standard to create a thriving proactive safety culture.

There are organizations committed to going above and beyond

the "legal" requirements of proactive safety measures. Organizations such as the National Air Transportation Association (NATA) and the International Business Aviation Council (IBAC) have sought to further aviation safety with various certifications and programs. For example, NATA has developed a dedicated

branch to safety titled "Safety 1st". Unlike the less-than-stringent laws required by the FAA that apply mostly to in-flight safety, NATA's safety first training offers comprehensive virtual and on-sight training that relates to ground handling operations. These training pieces relate to ground operations such as fueling, towing, securing aircraft, and supervisor training. They also offer economic training for charter, corporate, and fractional operators. The training center assists with meeting regulatory requirements while providing courses and tools to further safety and educational needs. Another effort of NATA has been to bring together industry leaders to create the NATA Safety Committee. The committee helps NATA design effective programs while addressing the safety education needs of member companies. The committee allows for the

"Government regulation and consumer demand have brought aviation technology to a place where safety is not just a priority of innovation - it is written into law."

constant connection and informative sharing of all board members to quickly address rising safety concerns and negative trends. Skytech has had the privilege to serve as one of the 12 members of the NATA Safety Committee. As such, Skytech is at the forefront of proactive safety measures, helping to drive innovations leading to better risk mitigation methods.

IBAC has also been at a vanguard of proactive safety measures. Their organization has developed two sets of international safety standards that have been known to be more rigorous than the minimum requirements set forth by the FAA. One such set of standards is called the International Standard for Business Aircraft Operations (IS-BAO). Designed in 2002, the IS-BAO provides tools to develop, implement, and adhere to a Safety Management System (SMS) for all operating types. IS-BAO has been accepted worldwide as the benchmark for safety and efficiency in business aircraft operations. The IS-BAO program involves in-depth guidance for flight and maintenance risk assessments, fatigue management to ensure well-rested crews, and the development of a dedicated safety hierarchy, among the many other attributes. With the worldwide success and acceptance of IS-BAO, in 2014, the International Standard for Business Aircraft Handling (IS-BAH) launch was set forth. IS-BAH is designed to create the same SMS standards and practices that IS-BAO does for flight operations, but for Ground Handling Service Providers (GHSP), Fixed Based Operations (FBO), and Business Aircraft Handling Agencies (BAHA). These higher safety standards for ground operations are just as important. Statistics show that the majority of costly repairs are a result of avoidable ground handling mishaps. IBAC has made both programs voluntary, which genuinely indicates a company's dedication to safety when adopting and adhering to these robust and strict programs. Certification in both programs provides a company with an extremely high safety profile from the second a plane is towed to the moment it lands at its destination.

Creating a proactive safety culture can be useful for all operations. A group of fractional owners, a flight school, or a family aircraft can build and benefit from an SMS. By creating and using a few of these critical items, your operation or flying club can start to develop a proactive safety culture:

1. Report safety concerns/violations: Very rarely will a pilot hop out of a cockpit and brag about how unstable their approach was. We need to have an open conversation about the dangerous things that we see and do—talking leads to awareness and remedial actions to fix hazardous atmospheres. However, it is essential to note that reports should not lead to punitive measures because that will result in less self-reporting and negate a healthy atmosphere to share safety concerns.

2. Include Safety Performance Indicators (SPIs): This one can be a bit tricky, but it will help track progress. SPIs can be thought of as what would be vital signs during a doctor visit. They let you know if your operation is healthy and are often the quantitative data that insurance companies need to lower premiums. These tend to be passive and compile as reports are made, but an active take to identify some is recommended. Examples of SPIs are the number of TCAS resolution advisories, unstable



approaches, runway incursions, and GPWS warnings.

3. Safety Goals: Make a few goals, both short term and long term, for a better safety atmosphere. This may involve continuing education, additional rest periods, or lowering your operation's overall risk for insurance benefits.

4. Safety Meetings: Meetings can be done over lunch or at a formal round table. The goal is to address where the operation is, where it wants to be, and any questions, comments, or concerns.

5. Fatigue management: This is very important for operations under 14 CFR 91, as there are no regulations already set for rest periods like in parts 121 and 135. Ensure that there is some requirement for rest before flying. Studies have found that flying while severely fatigued may be equivalent to flying under the influence.

This shortlist can make all the difference when organizing a group to be more committed to safety. There are many more items that can be added, but those should be in every type of SMS. Safety is a primary focus in aviation and must always be. Continuing our education and seeking a proactive safety culture will preserve and promote safe aviation. Skytech's dedication to making every aspect of our aviation business safer is being done through the international standards of IBAC with NATA's guidance through the safety committee. •

The journey towards these certifications for Skytech has been an in-depth, scrutinous process that has led to an improved safety division, IS-BAO/IS-BAH compliant manuals, robust SMS and a enhanced Emergency Response Plan (ERP) - all managed on digital platforms to track trends and identify hazards. We will now analyze risks at new depths, quantify safety data for tracking, and utilize new and improved safety reporting systems. This high level of dedication to safety will build upon an already stellar reputation and provide an even safer atmosphere for all our employees and customers.

Sean Wallace is a Skytech employee, formerly with the U.S. Navy. He holds 2 Associates degrees in applied science (CCBC Aviation Program) and a BS in Aeronautics/Minor in management (ERAU). He is IS-BAO Training Certified & holds one of 12 seats on the NATA safety committee. Sean is also a CFI/CFII with his fixed wing private/instrument license.

The Person

BEHIND *the* PROFESSION



Getting to know the Skytech Family

How has your role evolved since starting with the company?

I started my career at Skytech 15 years ago as a technician, and eventually progressed to Shop Foreman, and I recently assumed the Director of Service role.

What do you enjoy most about working at Skytech?

Working with the Skytech Team (the family) to achieve our goals and reach for new heights. We're always striving to be excellent.

What brought you into the aviation industry?

I was drawn to aviation because I have always found the technology in various aircraft to be both interesting and intriguing.

What do you enjoy doing outside of work?

I enjoy everything related to being in the great outdoors, including but not limited to hunting, fishing, hiking, and camping with my three young sons. Coaching youth sports is currently a major hobby of mine, depending on the season, I usually have two to three teams going at once.

What is your favorite place to travel?

I like to go anywhere there's a good time happening, whether that's to the beach for ocean sports or to the mountains for fun in the snow. It just depends on the time of year.

What is the best piece of advice you've ever been given?

Be honest, work hard – timing is everything.

Samuel W. LeCompte IV

CURRENT POSITION:

Director of Service

AMOUNT OF TIME WITH SKYTECH:

15 years

CURRENT LOCATION:

Westminster, MD (KDMW)



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S a Word to the Wise

BY JUSTIN LAZZERI - *Vice President of Aircraft Operations*

COVID-19 Testing Requirements Imposed

As the Coronavirus continues to wreak havoc on the world, travel regulations are adjusting in order to help keep it contained. Starting January 26, 2021, the CDC started requiring those traveling into the United States to show proof of a negative COVID-19 test result taken no more than **3 days** prior to departure, OR, documentation showing they have recently recovered from the virus – regardless of whether or not a vaccination has been received. All aircraft are required to abide by the new regulations - including private aircraft and charter operators. Passengers that refuse to comply will be not be permitted to board.

There are a few exemptions in the CDC order:

1. Testing and attestation requirements are not applicable to children under 2 years old.
2. Crew members on official duty are exempt as long as FAA protocols are followed.
3. Operators transporting COVID-19 passengers as authorized by the CDC.

4. Certain law enforcement, government, and military personnel
5. Those with a waiver from the CDC due to a lack of available testing in certain countries.

If you have plans to travel outside of the United States in the coming weeks, it's important to plan accordingly for your return. As always, consult the CDC and associated regulatory agencies for the latest information prior to any travel.

NBAA Scores FET Tax Policy Victory

The NBAA successfully took to Capitol Hill in an effort to advocate for aircraft management companies and owners regarding Federal Excise Tax (FET) obligations. It was clarified that when an owner conducts a flight on their own aircraft with the assistance of a management company, the 7.5% FET is not due. Thanks to efforts made by the NBAA and its Tax Committee, improper retroactive FET taxes will be avoided and owners can enlist management companies without worry. Visit **NBAA.org** to learn more. •