

Section 21

- A. Certification.
- B. Balance Sheet Elements.
- P. Profit and Loss Elements.
- T. Traffic and Capacity Elements.

(c) The prescribed system of reports provides that the frequency of reporting shall be monthly for some schedules, quarterly for some, semiannually for some and annually for others. It also provides in some areas for the classification of large certificated air carriers into Group I, Group II, and Group III with the form and content differentiated as between groups.

(d) Each schedule of the prescribed BTS Form 41 Report has been assigned a specific code. The prefix alphabetical codes A, B, P and T, respectively, have been employed to denote certification, balance sheet, profit and loss, and traffic and capacity. The digits immediately following the alphabetical prefix designate the particular schedule.

(e) Upon approval by the Director, Office of Airline Information, a carrier may:

(1) Supply its own computer prepared formats provided each schedule conforms with the size and format of the forms prescribed in this part.

(2) Use telefacsimile, or fax, equipment to submit the forms prescribed by this part; however, forms transmitted by fax must conform to an $8\frac{1}{2} \times 14$ inch size. With prior approval, larger forms may be reduced in size of $8\frac{1}{2} \times 14$ for transmission to the Department.

(f) In submitting each schedule prescribed by this part to the Department, each reporting air carrier shall adhere to the following guidelines:

(1) A good quality black ribbon shall be used in preparing the original copy of each schedule.

(2) In no event shall any information be typed on the reverse side of copies submitted to the Department.

(3) Except as provided for in paragraph (e) of this section, no photocopy or similar process shall be used.

(g) Four separate air carrier entities shall be established for large certificated air carriers conducting scheduled service for the purpose of submitting the prescribed reports. They are as follows: (1) Domestic operations; (2) operations via the Atlantic Ocean; (3) operations via the Pacific Ocean; and (4) operations in Latin American areas. With

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respect to the first classification, the domestic entity shall embrace all operations within and between the 50 States of the United States, the District of Columbia, the Commonwealth of Puerto Rico and the U.S. Virgin Islands, and shall also include Canadian transborder operations. The reports to be submitted by each entity shall be comparable to those required of a distinct legal entity whether the reporting entity constitutes such an entity, a semiautonomous physically separated operating division of the carrier, or an entity established for reporting purposes only.

(h) Two separate entities shall be established for large certificated air carriers predominantly engaged in conducting charter activities for the purpose of submitting the prescribed reports: (1) Domestic operations; and (2) international operations. The domestic entity includes all operations within and between the 50 States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands. All other operations will be in the international entity.

(i) The entities for which separate reports shall be made by the different route and charter air carriers will be set semiannually by the Office of Airline Information.

(j) As a general rule separate reports shall be filed for the air carrier and for each associated company air carriers as defined in section 03 which is an air carrier. However, transactions of associated companies in which 100 percent equity control resides in the reporting air carrier shall be consolidated with transactions of the reporting air carrier when such associated companies perform services related to the transport operations of the reporting air carrier almost exclusively and are not engaged in air transportation for their own account.

(k) Generally, route air carriers' non-scheduled services shall be treated as an integral part of the reporting entity to which most closely related without regard to the geographic area in which such nonscheduled services may actually be performed. However, supplemental reports shall be made of non-scheduled services (including service

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for the Department of Defense) in areas not encompassed by the prescribed reporting entity in any month in which the available ton-miles of such non-scheduled services exceed 5 percent of the available ton-miles of the reporting entity. Such supplemental reports shall continue until waived by the BTS upon a showing that such nonscheduled operations will not in the subsequent 12-month period exceed the 5-percent limit. The supplemental reports to be filed each month or calendar quarter, as applicable, shall be comprised of report Schedules P-5, T-1, and T-2. Transport and nontransport revenues pertaining to such separately reported nonscheduled services shall be reported on Schedule P-2 each quarter.

(1) When and as required in the national interest, any air carrier which performs nonscheduled transport services for the Department of Defense shall, when directed by the Department, make separate reports for such services as if they were conducted by a physically separate transport entity, such reports shall consist of Schedules

P-1 through P-7, T-1, and T-2. The letter "D" shall be inserted on such reports, following the schedule number of each P and T schedule. When a carrier has more than one reporting entity, nonscheduled transport and nonscheduled Defense services shall be assigned to the reporting entity to which more closely related.

[ER-1027, 42 FR 60128, Nov. 25, 1977, as amended by ER-1073, 43 FR 40453, Sept. 12, 1978; ER-1073, 44 FR 1970, Jan. 9, 1979; ER-1188, 45 FR 48871, July 22, 1980; ER-1297, 47 FR 32919, July 30, 1982; ER-1400, 50 FR 12, Jan. 2, 1985; ER-1401, 50 FR 247, Jan. 3, 1985; Amdt. No. 241-56, 52 FR 9130, Mar. 23, 1987; Amdt. 241-60, 56 FR 12658, Mar. 27, 1991; 60 FR 66724, Dec. 26, 1995]

Section 22 General Reporting Instructions

(a) One copy of each schedule in the BTS Form 41 report shall be filed with the BTS and shall be received on or before the due date indicated for each such schedule in the list titled "Due Dates of Schedules in BTS Form 41 Report."

LIST OF SCHEDULES IN BTS FORM 41 REPORT

[See footnotes at end of table]

Schedule No.	Title	Filing frequency	Applicability by carrier group		
			I	II	III
A	Certification	Q	(1)	X	X
B-1	Balance sheet	Q	(1)	X	X
B-1.1	Balance sheet	SA	(2)	NA	NA
B-7	Airframe and aircraft engine acquisitions and retirements	Q	NA	X	X
B-12	Statement of changes in financial position	Q	(1)	X	X
B-43	Inventory of airframes and aircraft engines	A	X	X	X
P-1.1	Statement of operations	SA	(2)	NA	NA
P-1.2	Statement of operations	Q	(1)	X	X
P-1(a)	Interim operations report	M	X	X	X
P-2	Notes to RSPA Form 41 report	Q	(1)	X	X
P-5.1	Aircraft operating expenses	Q(1), SA(2)	X	NA	NA
P-5.2	Aircraft operating expenses	Q	NA	X	X
P-6	Operating expenses by objective groupings	Q	(1)	X	X
P-7	Operating expenses by functional groupings—Group III air carriers	Q	NA	NA	X
P-10	Employment statistics by labor category	A	(1)	X	X
P-12(a)	Fuel consumption by type of service and entity	M	(1)	X	X
T-100	U.S. air carrier traffic and capacity data by nonstop segment and on-flight market.	M	X	X	X
T-100(f)	Foreign air carrier traffic data by nonstop segment and on-flight market.	M			
	(see 14 CFR 217)				
T-8	Report of all-cargo operations	A	(3)	(3)	(3)

M=Monthly, Q=Quarterly, SA=Semiannually, A=Annually, NA=Not Applicable, X=All Carriers.
 (1) Applicable to Group I Air Carriers with annual operating revenues of \$20 million or more.
 (2) Applicable to Group I Air Carriers with annual operating revenues below \$20 million.
 (3) Applicable to Air Carriers conducting 49 U.S.C. 41103 all-cargo operations.