§ 298.63 Reporting of aircraft operating expenses and related statistics by small certificated air carriers.

(a) Each small certificated air carrier shall file BTS Form 298–C, Schedule F–2 “Report of Aircraft Operating Expenses and Related Statistics.” This schedule shall be filed quarterly as prescribed in § 298.60. Data reported on this report shall be for the overall or system operations of the air carrier.

(b) Each carrier shall indicate in the space provided its full corporate name and the quarter for which the report is filed.

(c) This schedule shall show the direct and indirect expenses incurred in aircraft operations. Direct expense data applicable to each aircraft type operated by the carrier shall be reported in separate columns of this schedule. Each aircraft type reported shall be identified at the head of each column in the space provided for “Air

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(b) Each carrier shall indicate in the space provided its full corporate name and the quarter for which the report is filed.

(c) This schedule shall show the direct and indirect expenses incurred in aircraft operations. Direct expense data applicable to each aircraft type operated by the carrier shall be reported in separate columns of this schedule. Each aircraft type reported shall be identified at the head of each column in the space provided for “Aircraft Type.” “Aircraft Type” refers to aircraft models such as Beech–18, Piper PA–32, etc. Aircraft Type designations are prescribed in the Accounting and Reporting Directives, which is available from the BTS’ Office of Airline Information. In the space provided for “Aircraft Code” carriers shall insert the three digit code prescribed in the Accounting and Reporting Directives for the reported aircraft type. (NOTE: Aircraft of the same type but different cabin configuration may be grouped into a single classification; therefore, carriers are not required to report the fourth digit of an aircraft code indicating cabin configuration.)

(d) Line 1 Direct aircraft operating expenses shall be reported in the following categories:

(i) Line 2 “Flying Operations (Less Rental)” shall be subdivided as follows:

(a) Line 3 “Pilot and Copilot” expense shall include pilots’ and copilots’ salaries, and related employee benefits, pensions, payroll taxes and personnel expenses.

(b) Line 4 “Aircraft Fuel and Oil” expense shall include the cost of fuel and oil used in flight operations and non-refundable aircraft fuel and oil taxes.

(c) Line 5 “Depreciation and Amortization Flight Equipment” expense shall include depreciation of flight equipment, amortization of capitalized leases for
§ 298.65 Requests for extensions of time within which to file reports or for waivers from reporting requirements.

(a) If circumstances prevent the filing of BTS Form 298-C on or before the due date, a written request for an extension may be submitted. Except in cases of emergency, the request must be delivered to the BTS’s Office of Airline Information in writing at least three days in advance of the due date. The request must state good and sufficient reason to justify the granting of the extension and the date when the reports can be filed. If the request is denied, the air carrier remains subject to the filing requirements to the same extent as if no request for extension of time had been made.

(b) The Office of Airline Information may waive any reporting requirements contained in §298.61, §298.62, §298.63 and §298.64 of this part, upon its own initiative or upon written request from any air carrier if the waiver is in the public interest and the request demonstrates that:

(1) Unusual circumstances warrant such a departure;
(2) A specifically defined alternative procedure or technique will result in a substantially equivalent or more accurate portrayal; and
(3) The application of the alternative procedure will maintain or improve uniformity in reporting between air carriers.


§ 298.66 Reporting exemption for State collection of data.

(a) The Office of Airline Information may exempt a commuter air carrier from the reporting requirements of §298.61 of this part if a State government collects the information specified in that section and provides it to the Department by the dates specified. The data provided to the Department in this manner must be at least as reliable as if they were collected by the Department directly.

(b) The Office of Airline Information will provide assistance to any State...