

Department of Transportation
Research and Innovative Technology Administration
Bureau of Transportation Statistics
Office of Airline Information
Accounting and Reporting Directive

No. 305
Issue Date: December 1, 2011
Effective Date: Immediately
Part: 374a
Section: 374a.6 and .7

Since 2012 is a Federal election year, this directive is to remind air carriers of the reporting requirements of 14 CFR Part 374a of the DOT's Special Regulations.

Reporting under Part 374a of the DOT's Special Regulations with Respect to Extension of Credit by Airlines to Federal Political Candidates

Extension of Credit by Airlines to Federal Political Candidates

Part 374a requires air carriers operating under a certificate of public convenience and necessity under 49 U.S.C. 41102 (formerly Section 401 certificates, which includes both large and small certificated air carriers) to file reports on credit extended to political candidates for Federal Office, or to persons acting on behalf of such candidates. This credit information is reported to the Department on DOT Form 183, "Report of Extension of Credit to Political Candidates".

Reporting Before Nomination or Election

Pursuant to Section 374a.6(a), air carriers must report on DOT Form 183 the credit for transportation furnished to candidates or persons acting on behalf of candidates that are due on the last day of a month during the six months before nomination or election.

During the six months before nomination or election, Section 374a.6(b) and (c) requires air carriers to file DOT Form 183 **only** when the indebtedness for transportation furnished to a candidate or a person acting on the candidate's behalf exceeds \$5,000 on the last day of a month to which the report pertains. Once activated, the reporting requirement continues on a monthly basis until a negative report is filed showing that no debt for such an extension of credit is owed to the air carrier.

Reporting After Election or Nomination

After the nomination or election, air carriers are required to file reports only when changes occur in the indebtedness balance. Also, a final (negative report) must be filed when the indebtedness balance reaches zero.

Due Date for Submitting Form 183

Submissions of Form 183 must be filed with the Bureau of Transportation Statistics not later than the 20th day following the end of the calendar month to which the report pertains.

BTS Form 183 should be filed via the e-submit website under the Form 183 button in PDF format. A copy of Form 183 can be found at

http://www.bts.gov/programs/airline_information/forms

in several formats including PDF, HTML, and Excel. The reporting requirements of Part 374a have been approved by OMB under OMB Clearance No. 2138-0016.

Section 274a.7 requires air carriers to retain for two years, documents such as statements, invoices, and bills relating to the furnishing of air transportation to candidates for political office or persons acting on the candidate's behalf.

Accounting and Reporting Directive No. 294 dated December 30, 2010, is hereby rescinded.

Questions about this directive or the Form 183 reporting requirements can be directed to Jeff Gorham at (202) 366-4406 or jeff.gorham@dot.gov or to Form183.Support@dot.gov

This action is taken pursuant to delegated authority as set forth in Section 385.27(b) of the DOT's Organization Regulations (14 CFR 385.27(b)).



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