

**DEPARTMENT OF TRANSPORTATION
RESEARCH AND INNOVATIVE TECHNOLOGY ADMINISTRATION
BUREAU OF TRANSPORTATION STATISTICS
OFFICE OF AIRLINE INFORMATION
ACCOUNTING AND REPORTING DIRECTIVE**

No. 298

Issue Date: 10/29/10

Effective Date: Immediately

INTERNATIONAL CIVIL AVIATION ORGANIZATION (ICAO) DATA NEEDS

As a party to the Convention on International Civil Aviation (Treaty), the United States is obligated to provide ICAO with financial and statistical data on operations of U.S. air carriers (Article 67). The Bureau of Transportation Statistics' (BTS') Office of Airline Information (OAI) administers this program for the Department of Transportation (DOT).

Over 99% of the data filed with ICAO is supplied from the Form 41 financial Schedules and the T-100 traffic Schedules. With these Schedules and the BTS Form EF, the OAI staff compiles 8 different ICAO reports for the carriers listed in Attachment A.

The carriers listed in Attachment A are required to file BTS Form EF (see Attachment B) for calendar year 2010 with OAI by March 30, 2011. The Form EF data items listed on Attachment A are to be completed by each carrier. Form EF can be downloaded from our website at: http://www.bts.gov/programs/airline_information/forms/ and is included as Attachment B to this directive.

The data reported on Form EF must be consistent with the data filed in the Form 41 reports, i.e. Form 41, Schedule B-1, Account 1668 should equal the sum of Depreciation (Flight and Ground) reported on Form EF.

Title 14 Code of Federal Regulations (14 C.F.R.) Part 248 requires each carrier to file annually with OAI two copies of its audit report; if an audit is performed (annual reports are acceptable in lieu of audit reports). Carriers are requested to submit a third copy for submission to ICAO; however, if confidentiality is granted to the audit report, an extra copy is not needed. The mailing address for Form EF and the audit/annual report is:

U.S. Department of Transportation
Research and Innovative Technology Administration
Bureau of Transportation Statistics, OAI, RTS-42
1200 New Jersey Avenue, SE, East Building, E34
Washington, DC 20590

This directive is issued under authority delegated in 14 C.F.R. Section 385.19 (h) of Part 385 of DOT's regulations. Accounting and Reporting Directive 292 for 2009 is hereby rescinded.

Questions about this directive may be directed to Nancy Sharpe at (202) 366-2261.



Anne Suissa
Director
Office of Airline Information

Attachments

SUPPLEMENTAL ICAO REPORTING AS OF JANUARY 1, 2010
BTS FORM EF

ITEMS TO BE COMPLETED

	<u>1</u>	<u>2</u>	<u>4</u>
ABX*	X	X	X
AIR TRANSPORT INT'L*	X	X	X
AIR WISCONSIN*	X	X	X
AIRTRAN*	X	X	X
ALASKA*	X	X	X
ALLEGIANT AIR*	X	X	X
AMERICAN*	X	X	X
AMERICAN EAGLE*	X	X	X
AMERIJET INTERNATIONAL*	X	X	X
ASTAR AIR CARGO*	X	X	X
ATLANTIC SOUTHEAST*	X	X	X
ATLAS AIR*	X	X	X
CENTURION AIR CARGO*	X	X	X
COLGAN*	X	X	X
COMAIR*	X	X	X
COMPASS*	X	X	X
CONTINENTAL*	X	X	X
CONTINENTAL MICRONESIA*	X	X	X
DELTA*	X	X	X
EVERGREEN*	X	X	X
EXECUTIVE*	X	X	X
EXPRESSJET AIRLINES*	X	X	X
FEDERAL EXPRESS*	X	X	X
FRONTIER*	X	X	X
GOJET AIRLINES*	X	X	X
HAWAIIAN*	X	X	X
HORIZON*	X	X	X
JETBLUE AIRWAYS*	X	X	X
KALITTA AIR*	X	X	X
MESA AIRLINES*	X	X	X
MESABA AIRLINES*	X	X	X
MIAMI AIR INTERNATIONAL*	X	X	X
NORTH AMERICAN*	X	X	X
OMNI AIR EXPRESS*	X	X	X
PINNACLE AIRLINES*	X	X	X
POLAR AIR CARGO*	X	X	X
PSA *	X	X	X
REPUBLIC AIRLINE*	X	X	X
RYAN INTERNATIONAL*	X	X	X
SHUTTLE AMERICA*	X	X	X
SKYWEST AIRLINES*	X	X	X
SOUTHERN AIR*	X	X	X
SOUTHWEST*	X	X	X
SPIRIT AIR LINES*	X	X	X
SUN COUNTRY*	X	X	X
UNITED*	X	X	X
UNITED PARCEL SERVICE*	X	X	X
US AIRWAYS*	X	X	X
USA 3000 *	X	X	X
VIIRGIN AMERICA *	X	X	X
WORLD AIRWAYS*	X	X	X

X Indicates data items to be reported on Form EF.

* Indicates filing of a third copy of the audit/annual report.

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**1200 New Jersey Avenue, S.E., E34, RTS-42
Washington, DC 20590-0001**

**ICAO FINANCIAL SUPPLEMENT
(BTS FORM EF)**

Paperwork Reduction Act Burden Statement for Audit Reports

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2138-0039. Public reporting for this collection of information is estimated to be approximately 30 minutes per response, including the time for reviewing instructions, completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Bernie Stankus, OAI/BTS/RITA, RTS-42, E34, 1200 New Jersey Avenue, SE, Washington, D.C. 20590-0001 or e-mail – Bernard.stankus@dot.gov.

Air Carrier: _____ **As at 12/31/** _____

ITEM 1. BALANCE SHEET 1/

Asset Accounts (Excludes Nonoperating)

Allowance for Depreciation

- Flight Equipment	\$ _____
- Ground Property and Equipment	\$ _____

Flight Equipment Airworthiness Allowance	\$ _____
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Flight Equipment Under Capital Lease

- Total Amount	\$ _____
- Accumulated Amortization	\$ _____

ITEM 2. COSTS, INCOME AND CAPITAL DATA 1/

Total Enroute Facilities Charges 2/ by DOT Reporting Entity:

International	\$ _____
Atlantic	\$ _____
Latin American	\$ _____
Pacific	\$ _____

(Continued on Reverse Side)

ITEM 2. (Cont.)**Equity in Income of Investor Controlled Companies Account 87.0**

(See Sec. 14-87 of 14 CFR Part 241)..... \$ _____

**Reconciling items for Retained Earnings from end of prior
calendar year to end of this calendar year.....**

\$ _____

Total adjustments to previous year retained earnings total.**List each below and indicate whether credit or (debit)****amount.....** \$ _____**Description**

Adj. 1 _____ \$ _____

Adj. 2 _____ \$ _____

Adj. 3 _____ \$ _____

Dividends (cash or stock).....\$ _____**ITEM 3. (Discontinued.)****ITEM 4. PERSONNEL, EXPENSE, ACCOUNT 33 TRAFFIC SOLICITORS**

\$ _____

Note Item 4:

This item applies to all domestic and international air carriers providing scheduled service with over \$100 million in annual system operating revenues. Also, it corresponds with the number of employees reported on Form 41, Schedule P-10, see Sections 12 and 24 of 14 CFR Part 241.

- Footnotes -

1/ This report applies to all air carriers providing international scheduled or charter services with annual system operating revenues of over \$100 million. International applies to any flight stage where either the take-off or the landing, or both, are not within the 50 states, District of Columbia, Commonwealth of Puerto Rico, territories or possessions of the United States or areas administered by the U.S. under trusteeship. Transborder operations involving Canada, Mexico and points in the Caribbean outside of Puerto Rico and the U.S. Virgin Islands are considered to be international.

2/ Includes fees levied against the airline for the provision of enroute facilities and services. Examples are charges for communications facilities, navigation aids, air traffic service, meteorological services and other ancillary aviation services provided by foreign governments or governmental associates such as EUROCONTROL in Europe, ASECNA in Africa, and COCESNA in Central America.

- END -