

**DEPARTMENT OF TRANSPORTATION
BUREAU OF TRANSPORTATION STATISTICS
OFFICE OF AIRLINE INFORMATION**

ACCOUNTING AND REPORTING DIRECTIVE

No.339 Issue Date: 9/26/2024 Effective Date: Immediately

**Part: 374a
Section: 374a.6, 7**

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

Since 2024 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.

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 is attached.

The reporting requirements of Part 374a have been approved by OMB under OMB Clearance No. 2138-0016.

Section 374a.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.

Questions about this directive or the Form 183 reporting requirements can be directed to Jennifer Rodes at Jennifer.Rodes@dot.gov or to Form183.Support@dot.gov.

This action is taken under authority delegated by 14 CFR 385.19(e) and 14 CFR 374a.

Rolf Schmitt
Deputy Director
Bureau of Transportation Statistics
for the Office of Airline Information

Attachment

ATTACHMENT A

PART 374A - Form 183 Report of Extension of Credit to Political Candidates

OMB NO: 2138-0016
EXPIRATION DATE: 8/31/2024

Paperwork Reduction Act Burden Statement

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 2138-0016. Public reporting for Form 183, Report of Extension of Credit to Political Candidates, is estimated to be approximately 1 hour per response, including the time for reviewing instructions, completing and reviewing the collection of information. All responses to this collection of information are mandatory, as authorized by 14 CFR, Part 374a. 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, Jennifer Rodes, OAI/BTS/OST-R, RTS-42, Room E32, 1200 New Jersey Avenue, SE, Washington, D.C. 20590 or e-mail – Jennifer.Rodes@dot.gov.

REQUIREMENTS

RECORD DESCRIPTION: **Form 183 - Report of Extension of Credit to Political Candidates**

The report and a certification statement are required. Certification must be by an appropriate official of the reporting carrier. The report and certification statement will include:

Reporting Period (Month/Year): _____
Air Carrier Code: _____
Air Carrier Name: _____
Name of Candidate: _____

| Name of Account | Total Receivable | Credit Limitation | Unpaid Balance | Age of Unpaid Balance In Days | Security type of collateral and \$amount |
|-----------------|------------------|-------------------|----------------|----------------------------------|------------------------------------------------|
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I, (Name) and (Title), of the above named carrier, certify that the above **Report of Extension of Credit to Political Candidates** has been examined by me and is to the best of my knowledge and belief, true, correct, as defined in PART 374a (14 CFR 374a) and is a complete report for the period stated.

Date:

Signature: *(this may be electronic or signed with document scanned into a pdf)*

Name (Please Print or Type):

RECORD FORMAT:

Once signed, the **Form 183 - Report of Extension of Credit to Political Candidates** must be published as an electronic “portable document format” file format, for uploading to the eSubmit application.

The portable document format file MUST BE indicated when naming the file, by using the letters [PDF] or [pdf] following the file name, as the file name extension. You must have Adobe Reader software downloaded on your computer in order to “save as/print” your document as a ‘pdf’ file.

While the file name is flexible and may be determined by the individual air carrier, the portable document format (pdf) file format is required, as outlined in the rule entitled, *Submitting Airline Data via the Internet*.

Suggested file name: CC201603- **Form183PoliticalCreditRpt-Cert.pdf**