

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

ACCOUNTING AND REPORTING DIRECTIVE

No. 345

Issue Date: 10-07-2025

Effective Date: 01-01-2026

Part: 241

Section: 04

AIR CARRIER GROUPINGS

This Accounting and Reporting Directive updates the reporting groups for filing the Form 41 report during calendar year 2026 and replaces Reporting Directive No. 340. From our review, the reporting carrier groupings for the carriers below are updated as indicated:

AIR CARRIER:

NEW REPORTING GROUP:

21 Air	Group I - \$20 million to \$100 million <i>to</i> Group II
Eastern Airlines	Group II <i>to</i> Group I - \$20 million to \$100 million
Hillwood	Group I - \$20 million to \$100 million <i>to</i> Group II

Carriers are grouped according to the operating revenue boundaries contained in Section 04 of Part 241. The current reporting levels are:

Group III	Over \$1 billion,
Group II	Over \$100 million to \$1 billion,
Group I	\$100 million and under,
	Subgroups:
	Group I - \$20 million to \$100 million,
	Group I - Under \$20 million.

Changes in the reporting groups are effective January 1, 2026. Any questions regarding the groupings should be directed to Lei.Tang@dot.gov.



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

Attachment

GROUP III
AIR CARRIERS - 19

CARRIER

Alaska Airlines
Allegiant Air
American Airlines
Atlas Air
Delta Air Lines
Envoy
Federal Express
Frontier Airlines
Hawaiian Airlines
Jet Blue
Kalitta Air, LLC
PSA
Republic Airlines
SkyWest
Southwest Airlines
Spirit Airlines
Sun Country
United Airlines
UPS

GROUP II
AIR CARRIERS – 26

CARRIER

21 Air
Air Transport Int'l
Air Wisconsin
Airborne
Aloha Air Cargo
Amerijet
Avelo
Breeze
Commutair
Endeavor
Global Crossing
Go Jet
Hillwood
Horizon Air
Jet Aviation Flight Services (JAFS)
Lynden Air Cargo
Mesa Airlines
National Airlines
Northern Air Cargo
Omni Air Express
Piedmont
Polar Air Cargo
Scott d/b/a Silver Air
SkyLease
Western Global
World Atlantic/Caribbean Sun

GROUP I

AIR CARRIERS (OVER \$20 MILLION OPERATING REVENUES) – 7

CARRIER

Asia Pacific

Eastern Airlines

Gulf & Caribbean Cargo

Kaiser

Kalitta Charters II

Tatonduk Outfitters d/b/a Everts

USA Jet

GROUP I

AIR CARRIERS (UNDER \$20 MILLION OPERATING REVENUES) – 3

CARRIER

Ameristar Air Cargo

Polaris

Sierra Pacific Airlines