

do not constitute ordinary adjustments of a recurrent nature. Records supporting entries to this account shall be maintained with sufficient particularity to identify the nature and gross amount of each extraordinary credit and each extraordinary debit.

[ER-948, 41 FR 12296, Mar. 25, 1976]

SECTION 18—OBJECTIVE CLASSIFICATION—CUMULATIVE EFFECT OF CHANGES IN ACCOUNTING PRINCIPLES

**98 Cumulative Effect of Changes in Accounting Principles.**

Record here the difference between the amount of retained earnings at the beginning of the period of a change in accounting principle and the amount of retained earnings that would have been reported at that date if the new accounting principle had been applied retroactively for all periods which would have been affected and by recognizing only the direct effects of a change and the related income tax effect.

[ER-948, 41 FR 12296, Mar. 25, 1976]

OPERATING STATISTICS  
CLASSIFICATIONS

SECTION 19—UNIFORM CLASSIFICATION OF OPERATING STATISTICS

**Sec. 19-1 Applicability.**

(a) *United States air carrier:* Each large certificated U.S. air carrier shall file with the Department, on a monthly basis, Form 41 Schedule T-100 "U.S. Air Carrier Traffic and Capacity Data By Nonstop Segment and On-flight Market," and summary data as prescribed in this section and in sections 22 and 25 of this part. A carrier conducting only domestic all-cargo operations under 49 U.S.C. 41103 is not required to file Schedule T-100. The "Instructions to U.S. Air Carriers for Reporting Traffic and Capacity Data on Form 41 Schedules T-100, T-1, T-2 and T-3" (Instructions-U.S. Air Carriers) are contained in the Appendix to section 25 of this part.

(b) *Foreign (non-U.S.) air carrier:* Each foreign air carrier as required by part 217 of this chapter shall file Form 41 Schedule T-100(f) "Foreign Air Carrier Traffic Data by Nonstop Segment and

On-flight Market." The "Instructions to Foreign Air Carriers for Reporting Traffic Data on Form 41 Schedule T-100(f)," (Instructions-Foreign Air Carriers) are included in the Appendix to §217.10 of this chapter.

(c) Each U.S. air carrier shall use magnetic computer tape or "floppy disc" for transmitting the prescribed data to the Department. Upon good cause shown, OAI may approve the request of a U.S. air carrier, under section 1-2 of this part, to use hardcopy data input forms.

(d) On-flight market and nonstop segment detail data by carrier shall be made public only as provided in section 19-6.

[53 FR 46305, Nov. 16, 1988; 53 FR 52404, Dec. 28, 1988, as amended at 60 FR 66723, Dec. 26, 1995]

**Sec. 19-2 Maintenance of data.**

(a) Each air carrier required to file Form 41 Schedule T-100 data shall maintain its operating statistics, covering the movement of traffic in accordance with the uniform classifications prescribed. Codes are prescribed for each operating element and service class. All traffic statistics shall be compiled in terms of each flight stage as actually performed.

(b) Each carrier shall maintain data applicable to the specified traffic and capacity elements prescribed in section 19-5 and section 25, and by general service classes prescribed in section 19-4 of this part.

(c) Operating statistics shall be maintained in accordance with the type of record, either nonstop segment or on-flight market.

**Sec. 19-3 Accessibility and transmittal of data.**

(a) Each reporting air carrier shall maintain its prescribed operating statistics in a manner and at such locations as will permit ready accessibility for examination by representatives of the Department. The record retention requirements are prescribed in part 249 of this chapter.

(b) Individual nonstop segment and on-flight market data for section 418 domestic all-cargo, domestic charter and military charter operations are not required to be reported on the Schedule