GUIDANCE TO INDUSTRY

The Transportation Security Administration (TSA) understands that COVID-19 (Coronavirus) has had great impact on travelers, the general public, and the air carrier industry. During this unprecedented event, air carriers may be facing an extreme economic situation where monthly TSA September 11th Security Fee (Passenger Fee)\(^1\) refunds to passengers may be greater than the monthly Passenger Fees imposed and collected by your company.

To uniformly address recent inquiries on this matter and consistent with the guidance TSA issued to industry on November 21, 2002 regarding Passenger Fee\(^2\) refunds, this guidance letter is issued to provide uniform clarification to industry during this unparalleled event.

TSA allows air carriers to offset Passenger Fee refunds to passengers by deducting the refunds from current Passenger Fee liabilities due and owing to TSA for a given month. In cases where monthly Passenger Fee refunds to passengers are greater than monthly liabilities, an air carrier may continue to offset from a future Passenger Fee liability or request a return of the Passenger Fees remitted to TSA. If requesting a return of Passenger Fees previously remitted to TSA, an air carrier must provide documentation supported by your accounting system demonstrating the calculation of the request. Air carriers must also retain auditable records related to such a request per 49 CFR Part 1510.15-19.

When requested by a passenger, TSA considers a passenger fee refund a return of payment preferably in the form of original payment. Retaining any portion of the fee or providing credit towards future services, with or without an expiration, does not constitute a refund.

*If an air carrier does not refund the Passenger Fee to the passenger, the fee shall be remitted or remain with TSA. All fees for the period of February 2020 continue to be due to TSA no later than March 31, 2020 and each month thereafter.*

TSA appreciates the continued cooperation of or air carrier partners during the extraordinary operating environment. We continue to welcome any further comments and concerns from our customer air carriers and their associations. If you have any questions in these matters, please contact the TSA Office of Revenue at (571) 227-2323 or tsa-fees@dhs.gov.

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\(^1\) 49 CFR Part 1510.