Form **1363**
(Rev. April 1990)
Department of the Treasury
Internal Revenue Service

Export Exemption Certificate

Tax on Amount Paid for Transportation of Property by Air
(Section 4271 of the Internal Revenue Code)
▶ For Paperwork Reduction Act Notice, see back of form.

OMB No. 1545-0685
Expires 4-30-93

Check one box and enter exemption number
Individual Exemption Number ▶
Blanket Exemption Number ▶

Name (shipper or other person on whom the tax is imposed)	**Taxpayer identification number**

Address (number and street)	If this is a blanket exemption, list the district granting permission and date of letter.	
City, state, and ZIP code	District	Date of letter
Name and address of carrier	Property shipped	
	Commodity	Weight

Date shipped from point of origin	Point of origin of shipment	Port of exportation	Transportation charges	
			Date paid	Amount paid

Under penalties of perjury, I declare that the shipment described above is made under a contract, order, or other written evidence of intention to export that was dated earlier than delivery of the shipment to the carrier, and is to be exported to a foreign destination or shipped to a United States possession, and that I will notify the Internal Revenue Service of any tax due in case the property is not so exported or shipped. (See *Suspension of Tax Liability* in the instructions.)

Signature **Title** **Date**

Original (File With Carrier)

General Instructions

from the transportation tax if you comply with the

Permission to use the blanket exemption. if

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Signature **Title** **Date**

Duplicate (Retain This Copy)

General Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	2 hrs., 52 min.
Learning about the law or the form	12 min.
Preparing, copying, assembling, and sending the form to IRS	15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0685), Washington, DC 20503.

Purpose of Form.—Amounts you pay for the transportation of property by air when exporting (including shipment to a possession of the United States) by continuous movement are exempt from the transportation tax if you comply with the applicable regulations. Generally, you are exempt if you prepare Form 1363 for each payment, furnishing the original to the carrier and keeping the duplicate.

However, you may use a blanket exemption, on Form 1363, with the permission of the district director, if you expect to make payments for numerous export shipments over an indefinite period of time and you demonstrate to the satisfaction of the district director that it is not practical to execute a separate Form 1363 for each payment. Permission should be requested, in writing, from the district director for the district in which is located the principal place of business or principal office or agency of the shipper or other person seeking permission. If permission is granted, a separate blanket certificate should be completed, in duplicate, by the shipper or other person making the payments, for each air carrier making export shipments. You should keep the duplicate together with all shipping papers, and file the original with the air carrier with or before payment of the first transportation charge to be covered by the blanket certificate. The air carrier should keep the original blanket certificate together with all records showing payment of the transportation charges. Each person must retain the blanket certificate for at least 3 years after the last day of the month during which the final shipment covered by the certificate was made from the point of origin. Shipping and payment records for individual exemption items should be kept at least 3 years after the last day of the month during which the shipment was made from the point of origin.

Permission to use the blanket exemption, if granted, will remain in force until withdrawn by the district director who granted such permission.

Suspension of Tax Liability.— Form 1363, used as a blanket exemption or individual shipment exemption, suspends liability for the payment of the tax for a period of 6 months from the date of shipment from the point of origin. If within this period the person liable for the tax has not provided evidence to the carrier of the actual exportation, the temporary suspension of liability for the payment of tax ceases and the carrier should collect the tax from the person who paid the carrier for the transportation charge. If, after collection of the tax, proof of exportation is later received by the carrier, credit or refund of the tax may be obtained under section 6415(a).

Specific Instructions

The description of property to be exported should be brief. In the case of a blanket exemption, a general description is sufficient. If you have been granted a blanket exemption, it applies to all products exported even though different products may be exported later. File only one Form 1363 with the carrier.

Please check the appropriate box on the form to show if this is a blanket exemption or individual shipment exemption. Blanket certificates must be numbered consecutively beginning with number 1. Certificates for individual shipments must also be numbered consecutively beginning with number 1 and again beginning with number 1 each July 1. Enter the number in the appropriate space.