

Form **1363**

(Rev. May 1984)

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 7-31-87

Check one box

Number

Blanket

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

I declare under the penalties of perjury 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

(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.

Purpose of Form.—Amounts you pay for the transportation of property by air in course of exportation (including shipment to a possession of the United States) by continuous movement, are exempt from the transportation tax upon compliance with the applicable regulations. Normally, exemption is accomplished and evidenced by preparing an Export Exemption Certificate, Form 1363, for each payment, furnishing the original to the carrier and retaining the duplicate.

However, a blanket exemption, on Form 1363, may be used, with the permission of the district director, by a person who expects to make payments for numerous export shipments over an indefinite period of time and who demonstrates to the satisfaction of the district director that it is impracticable to execute a separate Form 1363 for each payment. Permission shall 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 shall be executed, in duplicate, by the shipper or other person making the payments, for each air carrier to be used in making export shipments. Such person shall retain the duplicate together with all shipping papers, and shall 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 shall retain the original blanket certificate together with all documents showing payment of the transportation charges. Each person shall 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 documents for individual exemption items should be retained 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, shall 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 six months from the date of shipment from the point of origin. If within such 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 shall collect the tax from the person who paid the carrier for the transportation charge. If, after collection of the tax, proof of exportation is subsequently received by the carrier, credit or refund of the tax may be obtained under the terms of section 6415(a).

Specific Instructions

The description of property to be exported need not be all-inclusive. In the case of a blanket exemption, a general description is sufficient. It is not intended that the description be restrictive. It is not necessary or desirable to file a new form with the carrier simply because a different product than that described is exported at some later date.

Check the appropriate box on the return if this is a blanket exemption. Blanket certificates shall be numbered consecutively beginning with Number 1. Certificates for individual shipments shall also be numbered consecutively beginning with Number 1 and again beginning with Number 1 each July 1.

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Signature _____ **Title** _____ **Date** _____

Duplicate (Retain this Copy)

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* U.S.G.P.O.: 1986-491-473/20103