

**DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**

**EXEMPTION CERTIFICATE (USE ON CERTAIN VESSELS OR AIRCRAFT)**

*(For use by purchasers of articles for use as fuel supplies, ships' stores, sea stores, or legitimate equipment on certain vessels or aircraft (section 4221 of the Internal Revenue Code).)*

\_\_\_\_\_, 20\_\_\_\_. I, the undersigned purchaser, hereby certify that I am the \_\_\_\_\_  
(Month & day) (Owner, charterer, or authorized agent)  
of \_\_\_\_\_ and that  
(Name of company and vessel)

**(Check applicable type of certificate):**

- The article or articles specified in the accompanying order, or on the reverse side hereof, (or)
- All orders placed by the purchaser for the period commencing \_\_\_\_\_ and ending \_\_\_\_\_  
(Date) (Date)  
(period not to exceed 12 calendar quarters), will be used only for fuel supplies, ships' stores, sea stores, or legitimate equipment on a vessel belonging to one of the following classes of vessels to which section 4221 of the Internal Revenue Code applies (check class to which vessel belongs):
- (1) Vessels engaged in foreign trade.
- (2) Vessels engaged in trade between the Atlantic and Pacific ports of the United States.
- (3) Vessels engaged in trade between the United States and any of its possessions.
- (4) Vessels employed in the fisheries or whaling business.
- (5) Vessels of war of the United States or a foreign nation.

If the articles are purchased for use on civil aircraft engaged in trade as specified in (1) or (3) above, state the name of the country in which the aircraft is registered: \_\_\_\_\_

I understand that if the articles are used for any purpose other than as stated in this certificate, or are resold or otherwise disposed of, I must report such fact to the manufacturer. I understand that this certificate may not be used in purchasing articles tax-free for use as supplies, etc., on pleasure vessels, or on any type of aircraft except: (i) Civil aircraft employed in foreign trade or trade between the United States and any of its possessions, and (ii) Aircraft owned by the United States or any foreign country and constituting a part of the armed forces thereof.

I understand that the fraudulent use of this certificate to secure exemption will subject me and all parties making such fraudulent use of this certificate to all applicable criminal penalties under the Internal Revenue Code. I also understand that I must be prepared to establish by satisfactory evidence the purpose for which the article was used.

SIGNATURE

PRINTED NAME

ADDRESS

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. In some cases, persons who sell firearms or ammunition tax-free use specific exemption certificates to support the tax-free sales. This form contains all required information for a properly executed certificate. This is being provided to promote uniformity among excise taxpayers and eliminate the need for taxpayers to design their own certificates. The information requested is required by Title 27, Code of Federal Regulations, Part 53.

We estimate the average burden associated with this collection of information is 45 minutes per respondent or recordkeeper, depending on your individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW., Box 12, Washington, DC 20005.

TTB may not conduct or sponsor and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.