

# FORM 349 — HARBOR MAINTENANCE FEE QUARTERLY SUMMARY REPORT (back)

## FORM INSTRUCTIONS

(See also: Customs Publication No. 548, "Preparation of Harbor Maintenance Fee Forms"; and 19 CFR 24.24.)

The following are specific instructions for most of the items on the form. Items that have no instructions are self-explanatory. Exports, domestic movements, foreign trade zone (FTZ) admissions, passengers, or any combination of these, may be declared on one form provided the name of the company and identifying number are the same for all movements declared. (See Customs Publication No. 548 for additional instructions.)

**Item 1. IDENTIFYING NUMBER**--Individual summary reports may contain only one identifying number. This does not preclude filing more than one summary report for one identifying number. The identifying number must correspond to Item 2. Name of Company or Individual. Check the appropriate box to indicate the kind of identifying number being used. Enter the following information:

- Exports--Internal Revenue Service (IRS) Number, or Employer Identification Number (EIN) listed on the Shipper's Export Declaration (Census Bureau Form 7525-V Box 1b., or equivalent). Exporters without EIN's may enter their Social Security Number.
- Domestic Movements--Shipper's Internal Revenue Service (IRS) Number listed on the Vessel Operator Report (U.S. Army Corps of Engineers Form 3925).
- FTZ Admissions--Applicant For Admission to a Foreign Trade Zone's Internal Revenue Service (IRS) Employer Identification Number (EIN).
- Passengers--Vessel Operator's Internal Revenue Service (IRS) Employer Identification Number (EIN).

**Item 2. NAME OF COMPANY OR INDIVIDUAL**--Enter the following information:

- Exports--Exporter listed on the Shipper's Export Declaration (Census Bureau Form 7525-V Box 1a, or equivalent, 7525-V-ALT. INT.).
- Domestic Movements--Shipper listed on the Vessel Operator Report (U.S. Army Corps of Engineers Form 3925).
- FTZ Admissions--Applicant or Firm Name listed on the Application for Foreign Trade Zone Admission and/or Status Designation (Customs Form 214-Box 24).
- Passengers--Operator of the Passenger Carrying Vessel.

**Item 3. ADDRESS**--Street address or P.O. box number, city, and state, and zip code where company or individual may be contacted.

**Item 4. REPORTING PERIOD**--Check only one box. A separate summary report is required for each quarter reported.

**Item 5. VALUE OF SHIPMENTS**--Figures inserted in Items 5A. through 5D. shall represent quarterly totals.

- (5A) Exports--Total value listed on Shipper's Export Declaration (7525-V Block 20, or equivalent).
- (5B) Domestic Movements--Total value at the time of loading. (Free Alongside Ship (FAS) value, which includes selling price, inland freight, insurance, and all other charges to transport the cargo to the dock alongside the vessel).
- (5C) FTZ Admissions--Total entered value listed on the Application for Foreign Trade Zone Admission and/or Status Designation (Customs Form 214, total of Block 21).
- (5D) Passengers--Actual charge for transportation paid by the passengers, or the prevailing charge for comparable service if no actual charge is paid. The HMF is paid only once per journey for each passenger. Crew members are not subject to the HMF.

**Item 6. VALUE OF EXEMPTIONS**--Exemptions are to be itemized in Items 9 through 13. Totals shall be inserted in Items 6A. through 6D.

**Item 7. NET VALUE**--Net value shall be calculated by subtracting Items 6A. through 6D. from Items 5A. through 5D. Enter the total net value (sum of Lines A-D, Column 7) on Line E, Column 7.

**Item 8. HMF DUE**--To calculate the HMF, multiply the amount on Line E times the rate in effect for the period being reported. The rate is 0.0004 (.04%) through December 31, 1990 and 0.00125 (.125%) beginning January 1, 1991. Remit a check or money order payable to U.S. Customs Service.

### ITEMIZATION OF EXEMPTIONS

Only one exemption per movement may be claimed. (See definition of "movement" in Item 5 of the General Instructions in Customs Publication No. 548.) Figures inserted in Items 9. through 14. shall represent quarterly totals.

**9. Exempt Port**--Total value of shipments, for each type of movement (e.g., exports, domestics, etc.), loaded and/or unloaded at an exempt port. See Customs Publication No. 548 "Preparation of Harbor Maintenance Fee Forms" for list of non-exempt ports.

**10. Inland Waterway Fuel Tax**--Total value of shipments transported by vessels using fuel subject to the Inland Waterway Fuel Tax. Applies only to domestic movements.

**11. Intraport**--Total value of cargo moved within a single Customs port. Applies only to domestic movements.

**12. U.S. Mainland-State/Possession/Territory**--Total value of the following:

- Cargo, other than Alaskan crude oil, loaded on a vessel in Hawaii, Alaska, or Puerto Rico, and unloaded in the state or territory in which loaded.
- Cargo, other than Alaskan crude oil, transported from the U.S. mainland to Alaska, Hawaii, Puerto Rico, or the U.S. possessions for ultimate use or consumption; and/or
- Cargo, other than Alaskan crude oil, transported from Alaska, Hawaii, or any U.S. possession to the U.S. mainland, Alaska, Hawaii, or such possession for ultimate use or consumption in the mainland, Alaska, Hawaii, or such possession.

-- U.S. mainland includes the 48 contiguous states and the District of Columbia.

-- The U.S. possessions and territories include the following:

American Samoa  
Baker Island  
Guam  
Howland Island  
Jarvis Island  
Johnston Atoll  
Kingman Reef  
Midway  
Northern Marianna Islands including:  
Agrihan  
Aguijan  
Guguan  
Pagan  
Rota  
Saipan  
Tinian

Palmyra Island  
Puerto Rico  
U.S. Virgin Islands  
Wake Island

**13. Other**--The total value of cargo, for each type of movement, subject to the following exemptions:

- Cargo entering the U.S. in-bond for transportation and direct exportation to a foreign country. (Does not include cargo for which a formal entry or warehouse entry is filed, or cargo which is admitted into a foreign trade zone.)
- Fish and other aquatic animal life caught by a vessel, and not previously landed on shore, regardless of the extent to which it has been processed.
- Donated export cargo which Customs certifies as intended for use as humanitarian or developmental assistance. Requests for exemption from the HMF must be sent for certification to: Office of Inspection and Control, U.S. Customs Service, 1301 Constitution Ave. NW, Washington DC 20229.
- Passengers transported on ferries. Ferries are defined as vessels engaged primarily in the transport of passengers and their vehicles between ports in the U.S. or between ports in the U.S. and ports in Canada or Mexico. The vessel must arrive in the U.S. on a regular schedule during its operating season.

**Item 15 CERTIFICATION**--Insert signature of importer, exporter, shipper, applicant for FTZ admission, or operator of passenger carrying vessel.