- Amount of the proposed penalty
- Indication that the alleged violator shall have reasonable opportunity to make representation, both oral and written, as to why such penalty claim should not be issued

8) **Documentation**

Standard backup documentation should include:

- ROI
- Original entries
- Appraisal Worksheet that is signed by an Import Specialis[redacted]

(b)(2), (b)(5)

- Any Regulatory Audit reports

9) **19 U.S.C. 1592(d) Demands**

Reference: CD 4410-008, dated 2/6/89, Recovery of Lost Revenue Pursuant to 19 U.S.C. 1592(d)

19 U.S.C. 1592(d) provides for the collection of duties, fees, and taxes due the government as a result of a violation of 19 U.S.C. 1592(a). Each pre-penalty and penalty notice involving an actual loss of revenue should contain a statement demanding payment of those duties, fees, and taxes pursuant to the provisions of 19 U.S.C.1592(d). Timely payment of a 19 U.S.C.1592(d) demand is considered a mitigating factor.

A 19 U.S.C.1592(d) demand is issued to the person who violated 19 U.S.C.1592(a), the importer of record on the entry, and the surety on the Customs bond covering the entries. The surety has an additional 30-day period to respond to the demand.

Duties, fees, and taxes may be demanded under 19 U.S.C. 1592(d) without issuance of a penalty notice in instances where it is determined that a violation of 19 U.S.C. 1592 has occurred, but that issuance of a penalty is not warranted.

The statute of limitations determination for a 19 U.S.C.1592(d) demand parallels that for the 19 U.S.C.1592(a) penalty.

10) **Small Business Regulatory Enforcement Act (SBREFA)**

A petitioner may claim the benefit of special consideration under the provisions of SBREFA. Refer to T.D. 97-46 for more information.

11) **Reasonable Care**

If petitioner's reasonable care argument is accepted by the FP&FO, no 1592 penalty is warranted. Refer to T.D. 97-96 and 19 CFR Part 171 Appendix B (D)(6) for more information.

3.4.6 Drawback (19 U.S.C. 1593a)

References: 19 CFR 162, 19 CFR 171, 191; TD 00-5

19 U.S.C. 1593a provides for a penalty when a false drawback claim is filed. It also provides for issuance of a warning letter in lieu of a monetary penalty in cases where the violator is a Drawback Compliance Program participant who commits a first negligent violation.

The falsity may be any document, written or oral statement, or electronically transmitted data or information which is material. Clerical errors or mistakes of fact are not violations unless they form a pattern of negligent conduct.

1) **Drawback Compliance Program**

If the violator is a Drawback Compliance Program participant, in the absence of fraud or repetitive violations, the Customs officer discovering the violation shall issue a written warning letter to the party containing the following:

- Citation of 19 U.S.C. 1593a
- Explanation of the nature of the violation
- Warning that future violations may result in monetary penalty and that repetitive violations may also result in removal of certification under the Drawback Compliance Program
- Advising that a response is due within 30 days of date of mailing outlining steps taken to prevent recurrence, or establishing that no violation took place

The Customs officer will retain a copy of the letter on file. If the party fails to respond timely, or if there is a repeat violation, this copy must be forwarded to FP&F, as any penalty assessed will not be subject to mitigation.

2) **Culpability and Penalty Amount**

The levels of culpability are fraud and negligence. The penalty amount is based on the level of culpability and whether or not the violator is a participant in the Drawback Compliance Program. See 19 CFR Part 171 Appendix D.

For fraud, the penalty is an amount not to exceed three times the loss of revenue.

For negligence, the penalty is an amount not to exceed 20 percent of the loss of revenue of the first violation. For the first negligent violation that is repetitive (same issue and same violator), the penalty will not exceed 50 percent of the loss of revenue. The penalty for a second and each subsequent and repetitive negligent violation will be in an amount not to exceed the loss of revenue.

3) **Prior Disclosure**

This statute contains a prior disclosure provision. Follow the procedures in Section 3.4.5(5), "Commercial Fraud (19 U.S.C. 1592)—Prior Disclosure."

4) **Pre-Penalty Notice**

When the penalty exceeds $1,000, FP&F will issue a pre-penalty notice. If the culpability level is fraud, a draft of the pre-penalty notice must be forwarded to

OR&R for review and approval. If the culpability level is negligence, the draft may be forwarded for OR&R at the discretion of FP&FO.

5) **Documentation**

The case initiator must provide a copy of the warning letter issued as part of the ROI or other report that details the facts establishing the violation.

3.4.7 Broker Penalties (19 U.S.C. 1641)

References: 19 CFR Part 171 Appendix C, CD 099 3530-007, dated 8/11/92, Broker/Entry Compliance

19 U.S.C. 1641 provides for penalties against brokers in lieu of revocation or suspension of licenses for enumerated violations. [redacted]

If the penalty is $10,000 or more. [redacted] No OR&R approval is required prior to issuance of any pre-penalty or penalty notice.

(b)(2)

Broker penalties fall into two categories: non-egregious and egregious [redacted]

An activity that forms the basis of a penalty cannot be used as the basis for a revocation or suspension action. Revocation or suspension of the broker's license is not within the purview of the FP&FO.

1) **Penalty Amount**

See Customs Regulations Part 171 Appendix C for broker penalty assessment and mitigation.

2) **Documentation**

Any warning letters or documented counseling should be provided to FP&F.

Part 5 Violations Not Requiring Pre-penalty Notices

3.5.1 General

This part describes some of the more common violations that do not require a pre-penalty notice. Violation-specific information is provided for these violations.

3.5.2 Conveyance Arrival/Departure (19 U.S.C. 1433 and 1436)

19 U.S.C. 1436 provides for penalties involving the arrival, reporting, entry, and clearance of vessels or aircraft and the arrival, reporting and entry of vehicles

established in 19 U.S.C. 1433, 1434, and 46 U.S.C. App. 91. Penalties are also applicable for the filing of any false manifest, data, or information with Customs.

(b)(2) [redacted]

1) **Violator**

The penalty is issued to the pilot of the aircraft, master of the vessel, or operator of the vehicle for failure to report arrival and/or present documentation required by regulation. If the pilot, master, or operator is an employee of a bonded international carrier, the penalty should be issued against the individual in care of the carrier.

2) **Penalty Amount**

A first-time violator is subject to a $5,000 penalty. A second or subsequent violation subjects the violator to a $10,000 penalty. Note: The case-initiating officer must clearly document prior violations by the master, pilot, or person in charge if assessing a penalty for a second or subsequent violation.

An additional penalty equal to the value of cargo on an unreported or improperly entered conveyance may be assessed if the facts and circumstances so warrant.

3.5.3 General Order (GO) Penalty (19 U.S.C. 1448)

19 U.S.C. 1448 provides for penalties against arriving foreign carriers who fail to notify Customs of unentered merchandise eligible for General Order. The arriving foreign carrier can have two cases assessed on the same bill of lading: a penalty under 1448 for failure to notify Customs and a liquidated damages claim under 19 CFR 113.64(b) for failure to notify the GO warehouse. Refer to Section 4.4.14, "Liquidated Damages Cases—Violations Commonly Resulting in Liquidated Damages—General Order: Failure to Notify Customs" for more information.

1) **Violator**

The penalty is assessed against the arriving foreign carrier.

2) **Penalty Amount**

The penalty is assessed at $1,000 per bill of lading or the value of the merchandise if less than $1,000.

3.5.4 Lading or Unlading of Merchandise or Baggage Without a Permit (19 U.S.C. 1453)

19 U.S.C. 1453 provides for a penalty against any party responsible for, or any other person knowingly concerned in, the removal of merchandise or baggage from a vessel or vehicle without special license or permit from Customs.

The penalty is assessed in an amount equal to the value of the merchandise removed.

3.5.5 Failure to Declare (19 U.S.C. 1497)

19 U.S.C. 1497 provides for both a penalty and a seizure when an arriving passenger fails to declare merchandise (including controlled substances). For all undeclared articles other than personal-use quantities of controlled substances, the penalty is equal to the value of the undeclared article(s). For failure to declare personal-use quantities of controlled substances, refer to Section 2.4.2, "Seizure Cases—Special Classes of Property—Controlled Substances Personal Use."

In circumstances other than failure to declare personal-use quantities of controlled substances, both the penalty and the seizure are disposed of simultaneously. Refer to Section 2.7.7, "Seizure Cases—Violations—Passenger/Traveler Declarations."

3.5.6 Failure to Manifest Controlled Substances— Super Carrier Initiative (19 U.S.C. 1584)

19 U.S.C. 1584 provides for penalties associated with the failure to manifest controlled substances. Refer to Section 2.4.1(15), "Seizure Cases—Special Classes of Property—Controlled Substances Non-personal Use—Super Carrier Violations, 19 U.S.C. 1584."

[redacted]

(b)(2)

3.5.7 Failure to Manifest Controlled Substances— Non-super Carrier (19 U.S.C. 1584)

19 U.S.C. 1584 provides for penalties against any person directly or indirectly responsible for the presence of unmanifested controlled substances on an arriving conveyance. The penalties are $500 per ounce for marijuana, $1,000 per ounce for cocaine, and $200 per ounce for opiates (including heroin).

3.5.8 Intellectual Property Rights (IPR)— Counterfeit Trademarks (19 U.S.C. 1526(f))

References: CIS HB 2300-01, September, 2000, "Intellectual Property Rights Border Enforcement Handbook"; TD 99-76 Guidelines for the Assessment and Mitigation of Civil Fines under 19 U.S.C. 1526(f), dated October 27, 1999 [redacted]

A sample should be retained from the 1526(e) seizure for litigation purposes.

The penalty is based on the manufacturer's suggested retail price (MSRP) of the genuine good (and not be based on the potential economic loss, or PEL). For tags, logos, etc. [redacted]

3.5.9 Importation Contrary to Law (19 U.S.C. 1595a(b))

19 U.S.C. 1595a(b) provides for a penalty for anyone who aids or assists an importation contrary to law. An underlying statute will generally be cited when using 1595a(b). The penalty is equal to the domestic value of the merchandise.

The most common underlying statutes are:

- Release without examination: 19 U.S.C. 1499 provides that imported merchandise that is required to be inspected, examined, or appraised shall not be delivered from Customs custody (except under bond) until the merchandise has been inspected, examined, or appraised.
- Removal from the place of unlading without a permit: 19 U.S.C. 1448 prohibits the removal of merchandise from the place of unlading before a Customs permit is issued to do so (via electronic data transmission or otherwise).

3.5.10 Stolen Self-propelled Vehicles, Vessels, and Aircraft (19 U.S.C. 1627a)

A penalty not to exceed $10,000 for each violation is assessed against any importer or exporter who knowingly imports, exports, or attempts to import or export any stolen vehicle, vessel, or any aircraft or vehicle, vessel, or aircraft with a removed, obliterated, tampered-with, or altered VIN.

19 U.S.C. 1627a provides for a $500 penalty to be assessed against an exporter for attempting to export, or exporting, a vehicle without presenting the vehicle and its documentation at least three days before exportation. Refer to 19 CFR Part 192.

3.5.11 Coastwise—Passenger (46 U.S.C. App 289)

46 U.S.C. Appendix 289 provides for a penalty assessed against any foreign vessel (although the penalty notice may charge the master, owner, or any party responsible) for the transportation of passengers on a non-coastwise-qualified vessel between U.S. ports (including via foreign ports). The penalty is equal to $200 per passenger.

3.5.12 Coastwise—Cargo (46 U.S.C. App 883)

46 U.S.C. Appendix 883 provides for a penalty assessed against the master, owner, or any party responsible for the transportation of cargo between U.S. ports on a non-coastwise-qualified vessel. The penalty may be assessed in an amount up to the value of the cargo.

The statute also provides for the seizure of cargo (in lieu of assessing a monetary penalty) but seizure may only be effected with the approval of Customs Headquarters.

3.5.13 Failure to Stop at Command of Customs Officer (19 U.S.C. 1581(d))

The provisions of 19 U.S.C. 1581(d) provide for a penalty of not more than $5,000 nor less than $1,000 against the master, owner, operator or person in charge of any vessel or vehicle which, at any authorized place, fails to come to a stop at the command made by any officer of the Customs Service.

3.5.14 Unlawful Unlading or Transshipment (19 U.S.C. 1586)

The master of any vessel from a foreign port or place, or of a hovering vessel which has received or delivered merchandise outside the territorial sea, who allows any merchandise to be unladen from such vessel after arrival in the customs waters but before such vessel has come to the proper place for discharge of such merchandise (and before having received a permit to unlade) shall be liable to a penalty equal to twice the value of the cargo but not less than $10,000 and such vessel and its cargo shall be seized and forfeited (19 U.S.C. 1586(a)).

The master of any vessel from a foreign port or place, or of a hovering vessel which has received or delivered merchandise outside the territorial sea, who allows any merchandise, the importation of which into the United States is prohibited (or is alcoholic beverages), to be unladen from his vessel upon the high seas adjacent to the customs waters to be transshipped so that such merchandise may be introduced into the United States contrary to law, shall be liable to a penalty equal to twice the value of the cargo but not less than $10,000 and such vessel and its cargo shall be seized and forfeited (19 U.S.C. 1586(b)).

3.5.15 Penalties for Violation of Aircraft Regulations (19 U.S.C. 1644a)

Any person who violates any of the regulations that apply to aircraft per 19 CFR 122.2 (and are found in 19 CFR Part 122) may be subject to a monetary penalty of $5,000 for violation of that regulation per 19 U.S.C. 1644a.

This penalty will not be assessed if the Part 122 regulation violated already specifically provides for a monetary penalty under 19 U.S.C. 1436, 1584 or other enumerated statute (see 19 CFR 122.161).

3.5.16 Point to Point Penalties (19 U.S.C. 1592 and 19 CFR 123.14(d))

19 CFR 123.14(d) provides for a penalty under 19 U.S.C. 1592 for any foreign based truck, bus or taxicab that engages in the carriage of merchandise or Passengers between points in the United States with certain exceptions. See 19 CFR 123.14(d). The violator is the owner or person in charge of the truck, bus or taxicab. The penalty is $1000 for a first time violation.

3.5.17 Penalties for Failure to Report Arrival—Individuals (19 U.S.C. 1459)

19 U.S.C. 1459 provides for a penalty of $5,000 for a first violation and $10,000 for each subsequent violation against any individuals who fail to report arrival and present themselves and all articles accompanying themselves for inspection, who present any forged altered or false paper or document to a customs officer, or who depart from the

customs facility without the authorization of a customs officer. Individuals arriving by a reported conveyance shall remain aboard the conveyance until authorized to depart by the appropriate customs officer. Individuals arriving by an unreported conveyance must immediately notify a customs officer and report their arrival. Inasmuch as 1459 penalties are assessed against individuals, no international carrier bond will be charged.

CHAPTER

Liquidated Damages Cases

This chapter is designed to provide guidance for Customs officers in liquidated damages case initiation, analysis, monitoring and management. Customs approaches case initiation and processing from a [redacted] Liquidated damages occupy the [redacted] of FP&F cases.

(b)(2), (b)(5)

Additional information on liquidated damage case processing can be found in the OR&R Mitigation Handbook.

Part 1 Case Initiation

4.1.1 General

Port Directors are responsible for timely and accurate liquidated damages case preparation and initiation. Timely case initiation requires that the case be input in SEACATS within [redacted] of the discovery of the violation, and that the CF 5955A be printed and mailed within [redacted] of the completion of the SEACATS input. The FP&FO is responsible for case adjudication and verification of the sufficiency of cases that have been initiated by inspectors, entry officers, and other Customs officers under the supervision of the Port Director. Cases must be fully supported and documented at initiation to allow further processing by FP&F.

(b)(2)

FP&F will act as a conduit to initiating officers to transmit information received from Counsel, OR&R, and other agencies when regulatory or policy changes occur. FP&F will provide training and constructive feedback to the initiating supervisor when cases require additional support or documentation.

4.1.2 Liquidated Damages—Definition

A claim for liquidated damages arises as a result of a breach of the terms and conditions of a bond. Refer to 19 CFR 113 for the terms and conditions of the various Customs bonds. All claims for liquidated damages must be supported by an approved Customs bond.

4.1.3 Customs Bonds

A Customs bond is a contractual agreement between Customs (beneficiary) and the bond obligors, which include the principal (e.g. importer of record, bonded warehouseman, bonded international carrier) and the surety (underwriter of debt). Customs' authority to require bonds is found in 19 U.S.C. 1623(a).

The FP&FO has the authority under 19 U.S.C. 1623 and 19 CFR 172.11(b) to cancel a claim for liquidated damages when the facts and circumstances surrounding the violation did not occur or when there is no viable bond (bond is exhausted). Claims for liquidated damages involving bond periods in which the bond is exhausted should be handled as follows:

(b)(2) [redacted]

4.1.4 Responsible Parties

The principal and surety are equally responsible for satisfying the conditions of the bond. When the principal defaults on or breaches the terms and conditions of the bond, liquidated damages are incurred. The principal and surety are jointly and severally liable for liquidated damages. The specific amount of the liquidated damages for each type of breach is detailed below.

4.1.5 Claim Amount

Unless different amounts are provided for by law or regulation (see 4.1.6 "Exception" below), claims are generally issued for the entered value (not domestic value) of the merchandise—or three times the entered value if prohibited or restricted merchandise or alcoholic beverages are involved in the breach. In some limited circumstances involving merchandise that is violative of FDA admission requirements, claims may be assessed in amounts equal to the domestic value of the merchandise not redelivered (see 19 CFR 12.3). The term "restricted merchandise" includes, but is not necessarily limited to, merchandise or articles subject to quota (whether administered by Customs or another agency), visa restrictions, restrictions of the Food and Drug Administration, vehicle restrictions of the Environmental Protection Agency or Department of Transportation, restrictions of the Department of Agriculture, restrictions imposed by other government agencies related to health, safety, or conservation. The term does not include merchandise covered by permits or documentation required as a condition of a reduced rate of duty or duty-free treatment, merchandise covered by another agency restrictions which apply only after delivery authorization or merchandise for which the permit required for Customs delivery authorization is conditional upon meeting Customs administrative requirements (i.e., payment of duties).

In some instances (under 18.8), the actual value of inbond merchandise may not be known. In those cases, a dollar-to-weight factor may be used. Minimum values of $10 per pound or $20 per kilo should be employed. Whenever estimated values are used this must be so indicated on the inbond entry.

4.1.6 Exceptions

Certain liquidated damages types differ from the general demand amount formula. The most common exceptions appear below:

- Temporary Importation Bonds (two times the duties or 110 percent of the duties depending on the HTSUS number, with the term "duties" including the merchandise processing fee)

- ATA Carnets Admission Temporaire—Temporary Admission (110 percent of the duty)
- Late payment of estimated duties (double the unpaid duties or $1,000, whichever is greater)
- Late payment of duties paid with a reconciliation entry (double the unpaid duties or $1,000, whichever is higher)
- Late SED violations or late filing of outbound bills of lading ($50/day for the first three days late, $100/day for each succeeding day late, up to a maximum of $1,000 per default)
- Non-merchandise custodial bond or FTZ bond violations ($1,000 per default)
- Airport security violations ($1,000 per default)
- Failure to notify Customs and/or bonded warehouse of GO eligible merchandise ($1,000 per bill of lading)
- Failure to provide softwood lumber permits ($100.00 per one thousand board feet)

4.1.7 Maximum/Minimum Claim Amounts

The maximum liquidated damages assessment allowable is the amount of the bond. No single claim should be issued for an amount in excess of the bond amount. The minimum assessment will generally be no lower than $100, except for cases involving a carnet or the late filing of a SED or outbound bills.

4.1.8 Bankruptcy

Bankruptcy of a principal does not affect the liability of the surety. In this situation, any claims for liquidated damages should be made against the surety. Contact the Office of the ACC, Indianapolis or your local FP&FO. Refer to Chapter 5, Part 13, "Bankruptcy," for more information.

4.1.9 Statute of Limitations

The statute of limitations is six years from the date the right of action accrues (i.e., date of the breach of bond condition—*not* the date of issuance of the CF 5955A). No liquidated damages can be initiated more than six years after the date of the breach of the bond. Refer to 28 U.S.C. 2415.

4.1.10 Discovering Officer Responsibilities

The discovering officer, with approval of his or her supervisor, is responsible for the timely, accurate issuance of claims for liquidated damages on a CF 5955A generated through SEACATS. A courtesy copy of the CF 5955A must be sent to the surety at the time of mailing the notice to the principal. A courtesy copy should also be sent to any involved broker.

The CF 5955A notice to the principal and courtesy copy to the surety (and involved broker) must be printed and mailed by the discovering and or initiating officer and copies with all supporting documentation sent to FP&F within [redacted] of SEACATS printing.

4.1.11 SEACATS Input

SEACATS is the official Customs system of records used to capture and track liquidated damages cases [redacted]

(b)(2)

4.1.12 Supporting Documentation

Supporting documentation will be forwarded to FP&F within [redacted] The required supporting documentation depends on the violation. Consult FP&F if in doubt. [redacted] Other examples of supporting documentation are:

- Copy of the entry (consumption, in-bond, warehouse, FTZ, Temporary Importation Bond (TIB), carnet, etc., if applicable)
- Copy of manifest/bill of lading (if applicable)
- [redacted]
- Copy of CF 4647, Redelivery Notice, (including any other agency sampling and refusal notice), if applicable
- Copy of any entry rejects
- Copy of Automated Broker Interface (ABI) statement
- Copy of TIB extension requests
- If paperless entry, prints of the Automated Commercial System (ACS) screens [redacted]
- [redacted]

4.1.13 Initiating Officer Supervisor Responsibilities

Initiating officer supervisors are responsible for issuing quality liquidated damages cases. Their review for quality should ensure that the CF 5955A includes the correct regulatory citation applicable to the violation, the correct demand amount, the correct bond, and a narrative that accurately describes the violation. It should also ensure the file is timely forwarded to FP&F with complete documentation to establish the violation. [redacted]

Initiating officer supervisors will be called on when petitions for relief are received with regard to cases they have initiated when the facts in the case are disputed in the petition. When petitions are referred for review and comment, the initiating supervisor must respond to FP&F within [redacted]

Part 2 Case Sufficiency Review

(b)(2)

4.2.1 General

The procedures in this section are standard for most violations. See Part 4 of this chapter, "Violations Commonly Resulting in Liquidated Damages," for violation specific information.

4.2.2 Case Sufficiency Analysis

When the case and supporting documentation are received from the initiator, FP&F will ensure that the case is sufficient and complete. The case initiator must forward the documentation to FP&F within [redacted] of printing the CF 5955A in SEACATS.

[redacted]

4.2.3 Defective or Deficient Cases

FP&F analysis of the liquidated damages case includes identification of any defects or deficiencies. [redacted]

4.2.4 Cancellation

[redacted] If the CF 5955A was distributed to parties-in-interest, FP&F must notify these parties that the case is cancelled. [redacted]

Part 3 Case Processing

(b)(2)

4.3.1 Principal Phase

The first stage in the life of a liquidated damages case is the principal's phase. After issuance of CF 5955A, the principal has 60 days to file a petition, pay the claim, or request an extension. An attorney or a broker may petition on behalf of a bond principal (see 19 CFR 172.2(b)). Follow the procedures below depending on the response received:

- Full payment or Option 1 payment within 60 days of the date of the liquidated damages claims—[redacted]
- Request for an extension within 60 days of the date of the liquidated damages claim—The extension request must be in writing and may be approved at the discretion of the FP&FO (see 19 CFR 172.3(c)). [redacted]
- Petition received within 60 days of the date of the liquidated damages claim—Refer to Section 4.3.4, "Consideration of Petitions for Relief."
- OIC received—If received before the case is [redacted] (eligible for surety sanction) and the facts and circumstances so warrant, you may treat this as a late petition and not an offer in compromise. If received after [redacted] refer to Chapter 5, Part 4, "Offers in Compromise," for processing information.
- Petition received after the initial 60 days—A "late" petition may be considered in a liquidated damages case up until the time it moves to [redacted] (eligible for surety sanction). Refer to the OR&R Mitigation Handbook for details in calculating the late fee.

➤ No response—If the principal fails to respond in a liquidated damages case, [redacted] Refer to Section 4.3.2, "Surety Phase."

4.3.2 Surety Phase

The surety cycle begins when the principal has not responded to the initial CF 5955A claim or has not complied with a decision (refer to 19 CFR 172.12). It is initiated by the printing and mailing of the demand on surety by FP&F.

[redacted]

(b)(2)

The surety has all the same rights as the principal and may choose to pay, petition, request an extension, or make an offer in compromise. The surety has 60 days from the date of the demand to respond to the demand (see 19 CFR 172.4). Processing standards are the same as described above.

Customs is not required to routinely attach a copy of the bond and entries to its demand for payment. However, if a principal or surety requests copies of bonds and entries under the Freedom of Information Act (5 U.S.C. 552), Customs *must* provide the documents, but should collect appropriate search and copying charges. Refer to Chapter 8, Part 4 FOIA requests and subpoenas.

4.3.3 Billing Phase

When the surety's phase ends without resolution (i.e., no payment or other response), the case automatically moves into a billing cycle [redacted] The billing cycle consists of three consecutive bills to both the principal and surety at 14-day intervals. Copies are provided to FP&F. [redacted]

Should there be no resolution of the case by the end of the billing phase, the case automatically moves to [redacted] "third bill issued—eligible for sanction." The FP&FO will review cases in [redacted] for sufficiency and completeness prior to updating the case to [redacted] "proposed surety sanction."

The FP&FO's sufficiency review at this time is similar to the initial sufficiency review, but also ensures that the file contains:

- CF 5955As issued to both principal and surety
- Valid bond information (copy of the bond, screen print of bond) showing that the bond was in effect when the violation occurred
- Copies of bills sent to principal and surety
- No outstanding issues or pending actions

4.3.4 Consideration of Petitions for Relief

19 U.S.C. 1623(c) is the statutory authority to cancel liquidated damages upon payment of a lesser amount. 19 CFR Part 172 is the associated part of the regulations containing detailed procedures for the filing and deciding of petitions for relief in liquidated damages cases. Refer also to the OR&R Mitigation Handbook.

To be considered timely, petitions must be filed within 60 days of the date of mailing of the notice of liquidated damages (whether notice to the principal or notice to the surety), although extensions for cause may be granted at the discretion of the FP&FO.

The FP&FO may cancel any liquidated damages claim upon payment of a lesser amount if deemed appropriate when the claim is $200,000 or less. An exception is that the FP&FO has full authority without regard to claim amount to cancel the late filing of entry claims, including any late or non-filing of entry summaries and any late or non-filing of reconciliation entries. See TD 00-58 for delegated authority. The FP&FO may cancel any claim in full if it is determined that the act or omission forming the basis of the violation did not occur.

Petitions must be in writing and addressed to the FP&FO designated in the claim for liquidated damages. Electronic signatures are acceptable. Customs may require petitions and supporting documents to be in English.

1) **Initial Petition**

(b)(2)

[redacted]

The Paralegal Specialist is responsible for:

- Ensuring that the party petitioning is a valid party-in-interest (i.e., principal, surety, or broker or attorney representing principal or surety)
- Determining if the petition is timely, and if not, determining if late fees are applicable. Refer to OR&R Mitigation Handbook and TD 94-38.

- Determining if the decision authority rests with the FP&FO or OR&R. (See TD 00-58)
- Analyzing the facts presented in the petition against those presented by the case initiator
- Reviewing the regulatory requirements specific to the violation
- Determining whether FP&F has all the information needed to render a decision, and if not, making the necessary referral to obtain that information

2) Petition Referral

[redacted] Referrals will be made when specific information or clarification of a technical issue is needed on a given case.

[redacted]

(b)(2)

Petition referrals to other agencies may be made in cases in which Customs is administering other agency requirements. Petitions involving FDA or CSPC violations must be referred and FP&F must comply with their recommendations unless the decision merely involves Customs supervision of exportation. In that instance, there is no regulatory requirement for Customs to follow the recommendation of the other agency.

[redacted]

3) Decision

Use the OR&R Mitigation Handbook to arrive at a decision or decision recommendation. [redacted]

If the FP&FO has authority to decide the case, the Paralegal Specialist will prepare a decision letter that includes a brief explanation of the decision rationale, information on how and where to make payment, and the FP&FO's signature (unless otherwise delegated to the Paralegal Specialist in writing by the FP&FO).

If OR&R is the decision authority, the Paralegal Specialist will prepare a referral memorandum for the FP&FO's signature (unless otherwise delegated to the

Paralegal Specialist in writing by the FP&FO). The referral memorandum should include the following:

- Statute of limitations
- Synopsis of the case
- Analysis of the claims in the petition
- FP&F recommendation citing applicable OR&R Mitigation Handbook
- Exhibits, including a copy of the petition, CF 5955A, and any supporting documentation

[redacted] /OR&R Penalties Branch will forward the decision letter to the FP&FO. A copy of this letter will be forwarded to the petitioner under an FP&F cover letter [redacted]

When the petition is decided, either by FP&F or OR&R, a copy will be provided to the surety and the Paralegal Specialist [redacted]

(b)(2)

4) Supplemental Petitions

Supplemental petitions should, but are not required to, contain new information or evidence not previously considered or presented in the initial petition. Supplemental petitions must be filed within 60 days of the date of notice to the petitioner of the decision from which further relief is requested or within 60 days following an administrative or judicial decision with respect to issues serving as the basis for the claim for liquidated damages (whichever is later).

The same processing standards as above apply, including case file documentation standards, petition referrals, decision issuance, and SEACATS updates.

If the FP&FO decided the initial petition, he/she may grant further relief. If the FP&FO decides further relief is not warranted, the supplemental petition must be referred to the NSPO. The referral of the supplemental petition to the NSPO will use the same basic format as the petition referral to OR&R.

If the decision authority on the initial petition was with OR&R, then the supplemental petition must be referred to that office. Follow the format and documentation requirements identified in Part 4.3.5(e).

[redacted]

4.3.5 Protests

Claims for liquidated damages are **not** properly the subject of a protest by the principal. Upon receipt of a protest from a bond principal the FP&FO can do one of two things: (1) return the protest as being an inappropriate administrative response to the claim and inform the would-be protestant that a petition for relief pursuant to Part 172 should be filed; or (2) inform the submitting party that the filing of a protest is inappropriate and treat the protest as a petition for relief. Sureties may file protests against liquidated damages claims made against their bonds. If a protest is received from surety with regard to a liquidated damages claim, contact OR&R Penalties Branch for guidance.

4.3.6 Offers in Compromise

The statutory authority to accept OICs is provided for in 19 U.S.C. 1617 and 19 CFR 161.5. The OIC must be in writing. It should state that it is being submitted in accordance with 19 U.S.C. 1617 and include the tender of the OIC amount. The OIC must be in the form of cash, cashier's check, or money order.

(b)(2), (b)(5)

Liquidated damages cases can be resolved at any point during the petition and collection process if a principal or surety offers a payment amount that the designated authorities consider acceptable to "compromise" (settle) the claim. These claims may be compromised [redacted] or the inability to pay. [redacted]

1) Authority

The FP&FO is delegated the authority to accept offers in compromise in liquidated damages cases consistent with their mitigation authority. All offer acceptances are subject to the recommendation of the ACC, [redacted] Refer to Chapter 5, Part 4, "Offers in Compromise."

2) Acceptance

(b)(2)

No offer may be accepted without the recommendation of counsel. Any decision to accept an offer must be recommended by the ACC [redacted] The FP&FO will refer the offer via a memorandum that provides an analysis of the case. [redacted] Refer to Part 5.4.6. Acceptance of OIC.

3) Rejection

If an offer is rejected, the FP&FO will notify the offeror in writing that the OIC is rejected and will state the basis for this decision and any additional amount required for acceptance. All monies tendered with the OIC that is subsequently rejected will be refunded. Refer to Part 5.4.7, "Rejection of OIC." Refer to Chapter 5, Part 5, "Refund," for refund processing.

4.3.7 Principal Sanctions

FP&F refers delinquent principals to the Port Director for action and has no further role in this process.

4.3.8 Surety Sanctioning—Non-acceptance of Surety Bonds by Customs

1) **Authority and Responsibility**

Customs is empowered by 19 CFR 113.38(c) to refuse to accept bonds of sureties when the sureties are, without just cause, significantly delinquent in the number of outstanding bills or dollar amounts thereof. Customs goal in these processes is protection of the revenue without resort to the judicial process.

Customs will not issue a Notice of Non-Acceptance of Bonds without the approval of the Commissioner of Customs. The action will only be taken on a national scale.

Surety sanctions are handled by the NSPO. The following procedures are to be followed only for sureties who are delinquent in the payment of claims for liquidated damages or penalties secured by bonds. These procedures do not address:

- ➤ Surety delinquencies in the payment of estimated duties, increased duties, or any obligations other than claims for liquidated damages or penalties secured by bonds
- ➤ Port-level treatment of surety delinquencies
- ➤ Principal delinquencies

2) **Establishing Delinquency**

Delinquency is established when the normal surety assessment cycle as described in this chapter ends without Customs collection of the claim or agreement that the claim should not have been made. Procedures establishing the delinquency are as follows:

a) The surety receives a courtesy notice of each claim sent to a principal.

b) If the bond principal either does not respond timely or fails to comply with Customs mitigation decision, a formal demand on surety is made (see 19 CFR 172.4). The demand on surety should reference any mitigated (Option 1) amount offered to the bond principal. The surety may either pay the mitigated amount or petition.

c) If the surety does not respond or does not make arrangements to pay within 60 days of the demand, Customs commences billing the surety, issuing three bills at 14-day intervals.

d) During the billing cycle, the surety may still:

   - ➤ File a petition
   - ➤ Make arrangements to pay

- Offer an amount to compromise or settle (OIC) the demand
- Deny liability, providing justification not to pay or demonstrating the existence of a significant legal issue justifying further delay in payment

At this point, Customs will have sent to the surety at least five notices of the existence of the claim—a courtesy copy of the initial demand made on the bond principal, a formal demand on surety (with notification of any mitigation), and three bills. If the surety has taken none of the actions listed above to settle, the claim becomes eligible for sanction action.

A surety is permitted to submit late petitions for relief at any time prior to issuance of a notice to show cause. An OIC pursuant to the provisions of 19 U.S.C. 1617 may be presented at any time during the administrative process and at any time prior to issuance of a notice to show cause.

3) **FP&FO Action**

[redacted]

The FP&FO will review the identified cases to confirm that all necessary documents are included in the case record, the underlying violation occurred, the appropriate surety is charged, and the notices have been sent. Refer to Part 4.3.3 "Billing Phase."

(b)(2)

Any case in which surety has demonstrated the existence of a significant legal issue justifying further delay in payment will not be included in any sanction-eligible list. The FP&FO shall seek the advice of the Chief Counsel or designated ACC to determine if a significant legal issue justifying further delay in payment has been demonstrated by the surety.

[redacted] When a case is resolved, the FP&FO shall remove it from sanction-eligible status [redacted]

4) **NSPO Action**

The NSPO will determine *significant* delinquency and perform sanctioning processes. [redacted] A surety is significantly delinquent when it has incurred *either*:

[redacted]

[redacted]

5) **Pre-Show Cause Letter**

The NSPO will review the identified cases [redacted] in the same manner as the FP&FO. If satisfied that the claims are sufficient and the surety's aggregate current delinquency has reached the significant level, the NSPO will issue the surety a warning letter (also called a pre-show cause letter).

This pre-show cause letter must indicate the case numbers and the dollar amounts owed to Customs.

(b)(2)

The pre-show cause letter (Customs sixth notification to surety) will indicate that a show cause letter will be issued if the cases are not resolved within 15 business days of the date of the letter. [redacted] As a courtesy, in addition to mailing, the NSPO will fax a copy of the pre-show cause letter to surety on the date that it is signed.

Notification of the pre-show cause letter shall be provided to affected FP&FOs.

6) **Show Cause Letter**

If the surety fails to respond to the pre-show cause letter or responds in a manner that Customs determines does not raise a significant legal issue justifying further delay in payment, the NSPO is charged with preparing the show cause letter for issuance to surety.

The show cause letter shall demand that the surety make full payment of the delinquent claims within 15 business days of the date of the letter, or show just cause why it should not.

[redacted]

A copy of the show cause letter shall be provided to affected FP&FOs.

7) **Notice of Non-Acceptance of Bonds**

If the surety fails to respond to the show cause letter by paying the listed claims, the NSPO shall prepare a Notice of Non-Acceptance of Bonds for the signature of the Commissioner of Customs. Counsel shall review the notice prior to presentation to the Commissioner for signature.

The written notice signed by the Commissioner shall include the date on which Customs intends to cease accepting new bonds issued by surety, the length of time that the bonds will not be accepted, and any other information determined to be necessary or required by regulations.

The signed notice will be mailed by overnight mail, return receipt requested, at least five business days before the date that Customs will no longer accept the bonds of the surety. At the same time, the notice will also be faxed to surety.

Once the Notice of Non-Acceptance of Bonds has been mailed and faxed, payment of delinquent amounts will not cause the lifting of the sanction prior to the designated ending date. If the debt is paid during the designated period of the notice, the refusal of bonds will not continue past the designated period.

8) **Notice to OR&R and Ports for Publication/Posting**

Written notification of the pending non-acceptance of bonds will be provided to the Director, International Trade Compliance Division, OR&R, who will cause the notice to be published in the *Customs Bulletin* and placed on the Customs Electronic Bulletin Board.

The sanction notice shall also be posted at all port customhouses.

9) **Duration of Sanction**

(b)(2) Refusal of bonds issued by the surety beginning on the date specified in the sanction notice shall continue for [redacted] but may continue for a longer period if so designated.

Payment of delinquent amounts within the time period designated in the sanction notice will not cause the lifting of the sanction prior to the designated ending date. If the debt is paid prior to the expiration of the designated period, the refusal of bonds will not continue past the designated period.

4.3.9 Bankruptcy

FP&F will compare the date of the liquidated damages claim with the date of bankruptcy to determine how to process the case.

If the violation date occurred prior to the date of bankruptcy filing, FP&F should suspend all collection action against the principal, but pursue collection action against the surety. Bankruptcy of a principal does not affect the liability of the surety. Any claims for liquidated damages should be pursued against the surety.

If the violation date occurred after the date of bankruptcy filing, process the case as normal against the principal.

(b)(2) Refer any information received on bankruptcy to the NFC Collections Section, immediately, but no later than [redacted] See Chapter 5, Part 13, "Bankruptcy."

4.3.10 Case Closure

Make sure that all pending actions have been resolved. [redacted]

(b)(2)

Part 4 Violations Commonly Resulting in Liquidated Damages

4.4.1 General

This part describes some of the more common liquidated damage violations and identifies issues specific to those violations. Certain claims (e.g., late filing of entry summaries) are issued for the amount prescribed by the bond, but give the violator several options for resolving the claim. In these, the CF 5955A offers three options: the first option (Option 1) is to pay a predetermined mitigated amount that the violator to settle the claim, thereby saving the violator and the government the costs of petitioning. Option 1 may be described as a "parking ticket" approach, insofar as it involves the payment of a pre-set amount to eliminate petitioning and, therefore, settle cases quickly. Note: Customs still assesses the liquidated damages claim at the amount prescribed by regulation (not to exceed the amount of the bond) even when the Option 1 procedure is available. It applies only to those cases where all facts are known to Customs at the time of initial review, and the harm to the government is readily quantifiable and understood. The second option is to file a petition showing why the claim should be cancelled upon payment of a lesser amount. The third is to pay the full amount of the demand.

4.4.2 Late Filing; Non-Filing; Entry Summaries/Estimated Duties

All late and non-filing violations must be issued against a Basic Importation (Type 01) Bond. Entry summary must be filed within 10 working days after release of merchandise unless the category of merchandise requires filing at time of entry (quota) or the importer is on live entry.

The party whose bond is noted on the CF 3461 (or CF 3461 ALT) is responsible for presentation of documents and payment of estimated duties. The filing of a superseding bond at the time of presentation of the entry summary documents will not serve to shift liability to that superseding bond for obligations that have already accrued. The bond effecting release remains liable for timely filing of documents and payment of estimated duties. The superseding bond will cover any additional duties due or any obligations arising subsequent to the posting of that bond.

The amount of the claim is generally the value of the merchandise.

Note: None of the following entry violations may be issued if no release has occurred. For Option 1 amounts, refer to the OR&R Mitigation Handbook.

1) **Late-File**

When both the entry summary documents and the money are late, the violation is a "late-file" (code [redacted] Proper citations are 19 CFR 142.15 and 19 CFR 113.62(b). Claim is assessed for value of the goods.

2) **No-File**

When neither the entry summary nor money was received, the violation is a no-file (code [redacted] Proper citations are 19 CFR 142.12 and 19 CFR 113.62(b). Claim is assessed for value of the goods. CF 5955A will note that principal and surety owe a specific duty/fee amount. No Option 1 is afforded or relief allowed until the entry summary is filed.

3) **Money No-File**

Cases where the entry documents were received timely but no money was paid (includes bounced duty checks or refused ACH payments) are "money no-files" (code [redacted] Proper citations are 19 CFR 113.62(l)(4) and 19 CFR 113.62(a)(1). No Option 1 is afforded or relief allowed until the duties/fees are paid. Liquidated damages amounts are assessed at double the unpaid duties or $1,000, whichever is greater.

(b)(2)

4) **Documents Received But Money Late**

In violations where the money was received late but the documents were on time, use code [redacted] Proper citations are 19 CFR 113.62(l)(4) and 19 CFR 113.62(a)(1). Liquidated damages amounts are assessed at double the unpaid duties or $1,000, whichever is greater.

5) **Documents Late, No Money Received**

In situations where the documents are late and no money has been received, use code [redacted] As a matter of policy, in this situation cite 19 CFR 113.62(l)(4) and 19 CFR 113.62(a)(1). No Option 1 is afforded or relief allowed until the duties/fees are paid.

Liquidated damages amounts are assessed at double the unpaid duties or $1,000, whichever is greater.

6) **To Convert No-File to Late-File**

In situations where money was later received in a case that was originally opened as [redacted] the case initiator should update SEACATS to status code [redacted]sing the [redacted] code, and reprint the CF 5955A using the [redacted] report. This converts the [redacted]o [redacted] Proper citations are 19 CFR 142.15 and 19 CFR 113.62(b).

7) **To Convert Money No-File to Money Late-File**

In situations where money was finally received in a case that was originally opened as [redacted] using the [redacted] code converts the [redacted] to [redacted] Proper citations are 19 CFR 113.62(l)(4) and 19 CFR 113.62(a)(1).

(b)(2)

8) **Multiple Late Statement Payments Through Broker Error**

The [redacted] code is used where multiple late files (usually on a statement) are attributable to broker error. A one-time Option 1 amount will be afforded.

[redacted]

4.4.3 Temporary Importation Bond (19 CFR 10.39(d)(1))

All TIB cases must be issued against the Basic Importation (Type 01) Bond. 19 CFR 10.39(d)(1) is the citation for breach of a TIB.

TIB merchandise may enter free of duty for one year under HTSUS provisions in Chapter 98. Up to two additional one year extensions may be granted. If the bond period expires, the importer has 30 days to submit proof of export or destruction. Therefore, do not assess a liquidated damages claim until 30 days after the bond period expires, unless merchandise has been sold other than for export. Sale of merchandise for other than export is a breach, and liquidated damages can be issued immediately.

Claim amounts are two times the duty plus merchandise processing fee (MPF), or 110 percent of the duty plus MPF, depending on the HTSUS number used at time of entry. In certain limited situations in order to protect the revenue, a Port Director may seek at time of entry bond amounts in excess of two times the duty or 110 percent of the duty. If such bonding has been required, then claims for liquidated damages may be issued for those higher amounts. (See 19 CFR 10.31(f).) As a general rule no bond should be accepted for less than $100.00. If only part of a TIB shipment is exported or destroyed timely, the claim is still for the full amount of the TIB, not just for that portion of the merchandise that was not properly exported or destroyed. Relief from the claim with regard to the part in compliance will be taken into account during the petitioning process.

1) **Anticipatory Breach**

An importer may inform Customs in writing prior to the expiration of the bond period that it intends to keep the merchandise here in violation of the bond conditions. This situation is known as an anticipatory breach.

In these situations, the importer may pay either double the duties or 110 percent of the duties on the entry (or such higher amount, whichever applies) and avoid assessment of liquidated damages. However, a liquidated damages case must still be opened to administratively process the collection of this payment. Such cases are immediately closed upon completion of the collection process (reference TD 95-22). The written notification from the importer must be part of the case file to be forwarded to FP&F.

2) **Untimely TIB Extension Requests**

If a petition on a liquidated damages case is received requesting an extension of the TIB period, it is an untimely request and should be denied. The advice of the Director, Commercial Rulings Division, ORR, (Duty Refund and Determination

Branch) shall be sought. Requests for extension of the TIB period must be made prior to the expiration of the original period and are handled by the Entry Branch. See 19 CFR 10.37.

4.4.4 CARNET (19 CFR 10.39(d)(2))

Refer to [redacted]

(b)(2)

19 CFR 10.39(d)(2) is the citation for breach of a carnet. The carnet is the entry document and bond combined. Customs claim is issued against the U.S. Council for International Business (U.S.C.IB), the "guarantor." Do not issue against the individual to whom the carnet was issued (the "holder"). Claim is for 110 percent of the duties only.

4.4.5 Failure to Redeliver Merchandise into Customs Custody (19 CFR 141.113, 19 CFR 113.62(d))

This violation may only be assessed against the Basic Importation (Type 01) Bond. The importer of record will redeliver merchandise to Customs custody if a timely demand for redelivery is made.

Customs may demand redelivery after release of merchandise if the merchandise fails to comply with laws or regulations governing the admission of that merchandise (which would include admissibility determinations by other government agencies, quota or visa issues, intellectual property right issues, etc.). Customs may also seek redelivery for purposes of country of origin marking or for purposes of examination or inspection (which would include the failure to provide a sample).

Redelivery must be demanded from the importer of record. A courtesy copy may be issued to the broker (if applicable) but is not required. Copies of the redelivery notice must be submitted with the case file. Copies of other agency notices must be submitted with the case file. Evidence/information of the conditional release period must be submitted with the case file, if applicable. If another agency is involved, Customs must have issued a redelivery notice (unless a combined Customs/other agency notice has been approved) before liquidated damages can be assessed.

1) **Notice of Marking or Redelivery**

   A CF 4647, Notice to Mark and/or Notice to Redeliver, or other equivalent written notice must be issued to the bond principal to effect a redelivery or require marking. The principal must be afforded the opportunity to mark or redeliver before liquidated damages are assessed.

   The CF 4647 must be issued within 30 days after release or 30 days after the end of the conditional release period, whichever is later. The CF 4647 must be issued prior to liquidation of the entry.

   The period to redeliver generally is 30 days, but may be reduced or extended. The period to redeliver is not governed by statute or regulation.

2) **FDA and CPSC Notice of Refusal**

FDA and CPSC issue Notices of Refusal of Admission. In these situations, liquidated damages are based on noncompliance with the Customs demand for redelivery, *not* the other agency notice of refusal. For FDA or CPSC redelivery cases, Customs must issue the CF 4647 within 30 days of the Notice of Refusal, and the request for redelivery may be issued simultaneously on a combination other agency/Customs notice.

3) **Conditional Release Period**

A conditional release period is a period during which admissibility of merchandise is determined. It may be established by statute or regulation or by specific notification to the importer. (See CSD 86-21.) For example, 19 CFR 141.113(b) establishes a conditional release period of 180 days for certain textile shipments. Customs also can establish a conditional release period by asking for a sample within 30 days of release of merchandise. The conditional release period will end when a sample is provided. (See CSD 90-99.)

Action by another agency may also establish a conditional release period—for example, a sampling notice from FDA advising the importer that the merchandise must be held intact until further notification from FDA.

The conditional release period may be extended through issuance of written notice to the bond principal within 30 days after release.

4) **No Redelivery or Untimely Redelivery**

If the merchandise is not redelivered, or if the redelivery is untimely, the liquidated damages claim is set at the entered value of the merchandise. If the merchandise is prohibited, restricted, or alcoholic beverages, the demand amount is three times the entered value. In very limited instances involving FDA refused merchandise, claims may be issued for the domestic value of the merchandise. See TD 01-26 and OR&R Mitigation handbook.

If partial redelivery occurs, the claim for liquidated damages shall be issued in an amount equal to the entered value (or three times the entered value) of merchandise not redelivered. The CF 5955A must cite 19 CFR 141.113 and/or 19 CFR 113.62(d) and may require citation of further underlying statutes or regulations.

5) **Petition Referral**

Petitions involving FDA and CPSC requirements must be referred to those agencies for review and recommendation. Customs must follow the recommendations of those agencies (unless the only requirement was exportation under Customs supervision).

Petitions involving violations of any agency requirements other than FDA and CPSC should be referred to the other agency for review and recommendation, but the recommendation of the other agency is advisory only.

4.4.6 In-Bond Violations—Shortages, Irregular Delivery, Nondelivery, Delivery Direct to Consignee (19 CFR 18.8)

Liquidated damages for in-bond violations can only be issued against a Type 02 Basic Custodial Bond. In-bond merchandise must arrive at the port of destination (in the case of Immediate Transportation entries) or the port of exportation (in the case of Transportation and Exportation entries) within a specific time frame: air—15 days; land—30 days; sea—60 days. Failure to deliver in the time frame prescribed is an irregular delivery. Upon arrival at the port of destination or exportation, the in-bond manifest must be delivered to Customs within two working days. Failure to relinquish these documents is also an irregular delivery.

If merchandise or document delivery fails to meet the above time frames or does not arrive at destination, arrives short, or is delivered directly to the consignee, a liquidated damages claim should be assessed.

For transportation and exportation entries, the initial bonded carrier is responsible for delivery to the port of exportation and for exportation of the merchandise from the port of exportation. Failure to export the merchandise will be considered a failure to deliver for liquidated damages assessment purposes.

Liquidated damages are assessed at the entered value of the merchandise irregularly delivered, delivered short, or delivered directly to the consignee (unless the merchandise is prohibited, restricted, or alcoholic beverages, in which case the claim will be for three times the entered value). If the value on the CF 7512, "Transportation Entry and Manifest of Good Subject to Customs Inspection and Permit" is estimated, for liquidated damages purposes, the value is calculated at $10/pound or $20/kilo.

4.4.7 Late Filing of Shipper's Export Declaration (15 CFR 30.24) and Late Filing of Export Documents (19 CFR 113.64(c))

This violation can be assessed only against a party that has a Type 03 International Carrier Bond. The violator is the carrier whose bond is posted for clearance or the carrier identified on the bill of lading.

Demand amount is $50/day for the first three days late, $100/day for each subsequent day late, up to a maximum assessment of $1,000.

4.4.8 Bonded Warehouse and Duty-Free Stores (19 CFR Part 19 and 19 CFR 113.63) and Foreign Trade Zone Bond Violations (19 CFR Part 146 and 19 CFR 113.73)

Claims for liquidated damages assessed against a bonded warehouse proprietor or duty-free store operator may be assessed only against a Type 02 Basic Custodial Bond. Claims for liquidated damages assessed against a Foreign Trade Zone Operator may be assessed only against a Type 04 Foreign Trade Zone Operator Bond.

Violations against either of these principals is treated as a violation "involving merchandise" or a violation "not involving" merchandise.

A violation involving merchandise includes any violation having to do with the deposit or withdrawal of merchandise from a bonded warehouse or duty-free store or zone without Customs authorization, or the manipulation of the merchandise therein without Customs authorization.

All other violations are considered to be violations not involving merchandise.

For a violation involving merchandise, the amount of the claim is equal to the entered value of the merchandise (three times the entered value for prohibited or restricted merchandise or alcoholic beverages).

For a violation not involving merchandise, the amount of the claim is equal to $1,000 per default. Each day that a violation not involving merchandise continues is considered to be a separate default. [redacted]

(b)(2)

Bonded warehouse proprietors are not responsible for payment of duties on merchandise withdrawn from the warehouse without authorization. The importer of record on the warehouse entry remains responsible for duties, taxes, and fees on the merchandise.

In contrast, Foreign Trade Zone Operators are responsible for payment of duties on merchandise removed from the zone without authorization.

4.4.9 Airport Security Violations (19 CFR 122.81 et seq.)

This violation can be assessed against a principal who has a Type 01 Basic Importation Bond, a Type 02 Basic Custodial Bond, or a Type 03 International Carrier Bond. In lieu of these three types of bonds, the principal could have executed an Airport Customs Security Area Bond, as provided in Customs Regulations Part 113 Appendix A.

The assessment is $1,000 per violation. The violator is the bondholder company authorized to do business in the airport.

4.4.10 Failure to Hold Merchandise for Examination (19 CFR 113.62(f))

Claims for liquidated damages for this violation must be assessed against a Type 01 Basic Importation Bond. The importer of record (or his broker on his behalf) must voluntarily obligate his bond for the holding of merchandise at the place of examination or for transportation of merchandise to the place of examination. The place of examination could be a Centralized Examination Station (CES). If the merchandise is to be delivered to a CES and the operator receipts for the merchandise, the claim for failure to hold the merchandise would not be assessed under this provision, but would be assessed against the CES operator (see Section 4.4.11, "Failure to Deliver or Hold Merchandise at Centralized Examination Station").

The assessment is based on the entered value of the merchandise not delivered or held (three times the entered value if the merchandise is restricted, prohibited, or alcoholic beverages).

4.4.11 Failure to Deliver to or Hold Merchandise at Centralized Examination Station (19 CFR 151.15 and 19 CFR 113.63)

Claims for liquidated damages for failure to deliver merchandise to the CES may be assessed against a Type 02 Basic Custodial Bond, if against CES operator, in-bond carrier, or cartman, or a Type 03 International Carrier Bond, if against the arriving international carrier. Claims for liquidated damages for failure to hold merchandise at the CES or delivery from the CES without Customs authorization should be assessed against the CES operator, who must have a Type 02 bond.

The assessment is based on the entered value of the merchandise not delivered, not held, or delivered without authorization (three times the entered value if the merchandise is restricted, prohibited, or alcoholic beverages).

4.4.12 Failure to Hold Merchandise or Delivery from Container Freight Station Without Customs Authorization (19 CFR 19.40 et seq. and 19 CFR 113.63)

Claims for liquidated damages for failure to hold merchandise at or delivery from the Container Freight Station (CFS) without Customs authorization should be assessed against the CFS operator, who must have a Type 02 Basic Custodial Bond.

The assessment is based on the entered value of the merchandise (or three times the entered value of the merchandise if prohibited, restricted, or alcoholic beverages).

4.4.13 Softwood Lumber Imports (19 CFR 12.140 and 19 CFR 113.62(k))

TD 97-9, amended 19 CFR 113.62 and added the conditions of the basic importation bond to cover the production of and liability for liquidated damages for failure to produce export permit information pertaining to Canadian softwood lumber products.

The importer of record is obligated to obtain and provide to Customs information regarding the issuance of a Canadian export permit for all lumber classifiable as softwood lumber within 20 working days of release of the merchandise. Failure to present the required permit results in liquidated damages equal to $100 per thousand board feet of the imported lumber.

Claims are assessed on a modified CF 5955A, and the principal must have a Type 01 Basic Importation Bond.

4.4.14 General Order: Failure to Notify Customs (19 CFR 113.63(c)(4) and 19 CFR 4.37(b) or 19 CFR 122.50(b) or 19 CFR 123.10(b))

This violation may be assessed only against a party with a Type 02 Basic Custodial Bond.

Any merchandise or baggage that is taken into custody from an arriving carrier by any party, under a Customs authorized permit to transfer or in-bond entry, may remain in the custody of that party for 15 calendar days after receipt under such permit to transfer, or 15 calendar days after arrival at the port of destination. The party holding the merchandise then has five additional days to notify Customs of the presence of that unentered merchandise (20 days total).

If the party (in-bond carrier, CFS operator, cartman, etc.) fails to notify Customs of the unentered merchandise or baggage in the allotted time, that party may be liable for the payment of liquidated damages equal to $1,000 per bill of lading. The secondary citation will be 19 CFR 4.37(b) if the original arrival was by vessel; 122.50(b) if the original arrival was by air; or 123.10(b) if the original arrival was by land.

If an arriving carrier fails to provide this notification, the carrier will be penalized under 19 U.S.C. 1448. See section 3.5.3 of this handbook regarding the assessment of this penalty.

4.4.15 General Order: Failure to Notify Bonded Warehouse (19 CFR 113.63(b), 19 CFR 113.63(c) or 19 CFR 113.64(b) and 19 CFR 4.37(c) or 19 CFR 122.50(c) or 19 CFR 123.10(c))

This violation may be assessed against a party with a Type 02 Basic Custodial Bond or Type 03 International Carrier Bond.

If the arriving carrier fails to notify a bonded warehouse of the presence of unentered merchandise within 20 calendar days after landing of that merchandise, the carrier is liable for liquidated damages equal to $1,000 per bill of lading not reported. A violation of this provision assessed against the arriving carrier must be assessed against a Type 03 bond. The secondary citation will be 19 CFR 4.37(c) if the original arrival was by vessel, 122.50(c) if the original arrival was by air, or 123.10(c) if the original arrival was by land.

If any party who takes custody of merchandise or baggage from an arriving carrier under a Customs authorized permit to transfer or inbond entry (in-bond carrier, CFS operator, cartman, etc.) fails to notify a General Order bonded warehouse (if one is available) of the presence of that unentered merchandise or baggage within 20 calendar days of receipt or arrival, that party is liable for the payment of liquidated damages equal to $1,000 per bill of lading not reported to the General Order bonded warehouse. A violation of this provision assessed against a subsequent receipting party must be assessed against a Type 02 bond. The secondary citation will be 19 CFR 4.37(c) if the original arrival was by vessel; 122.50(c) if the original arrival was by air; or 123.10(c) if the original arrival was by land.

4.4.16 Failure of General Order Warehouse to Take Possession of Unentered Merchandise (19 CFR 113.63 and 19 CFR 4.37(d), 19 CFR 122.50(d) or 19 CFR 123.10(d))

If the general order warehouse operator receives notification of the presence of unentered merchandise, the operator must take possession of the unentered and unreleased merchandise within five calendar days of receipt of notification of the presence of such merchandise, or the operator is liable for liquidated damages of $1,000 per bill of lading.

A violation of this provision assessed against a General Order warehouse operator must be assessed against a Type 02 bond. The secondary citation will be 19 CFR 4.37(d) if the original arrival was by vessel; 122.50(d) if the original arrival was by air; or 123.10(d) if the original arrival was by land.

4.4.17 Unlawful Disposition of Seized or Detained Export Merchandise (19 CFR 113.64(f)(1))

This violation may be assessed only against a holder of a Type 03 International Carrier Bond. The exporting carrier agrees that it will not allow seized or detained merchandise marked with warning labels of the fact of seizure or detention to be placed on board a conveyance for exportation or be otherwise disposed of without written permission from Customs. Demand for redelivery must be made within 10 days of Customs discovery of the violation. Merchandise must be redelivered within 30 days of receipt of demand.

Liquidated damages are assessed in an amount equal to three times the entered value of the merchandise not redelivered.

4.4.18 Unlawful Disposition of Export Merchandise Believed to Have Been Exported in Violation of Law (19 CFR 113.64(f)(2))

This violation may be assessed only against a holder of a Type 03 International Carrier Bond. The exporting carrier agrees that it will act, with regard to merchandise in its possession at the time the redelivery notice is issued, in accordance with any Customs demand for redelivery made within ten days of Customs discovery that there is reasonable cause to believe that the merchandise was exported in violation of the export control laws.

Liquidated damages are assessed in an amount equal to three times the entered value of the merchandise not redelivered.

4.4.19 Instruments of International Traffic (IIT) (19 CFR 113.66)

This violation may be assessed only against the holder of a Type 03a Instrument of International Traffic Bond.

The bond principal agrees to make entry and pay any duty due on any instrument of international traffic that is diverted from international traffic to domestic use. He also agrees not to advance the instrument in value or improve its condition abroad or claim drawback thereon. He also agrees to mark the container as required by Customs and keep records to show the current status and disposition if taken out of IIT service.

A violation involving merchandise involves the failure to make entry and pay duty on a diverted IIT. Violations involving merchandise are assessed at the entered value of the merchandise. Violations not involving merchandise are assessed at $1,000 for each default.

4.4.20 Commercial Gauger and Commercial Laboratory Bond Violations (19 CFR 113.67)

This violation may be assessed only against a holder of a Type 05 Commercial Gauger or Laboratory Bond. The gauger or laboratory agrees to comply with the Customs regulations relating to the gauging or laboratory analysis of merchandise.

Violations involving merchandise are assessed at the entered value of the merchandise (or three times the entered value of merchandise in the case of restricted or prohibited merchandise or alcoholic beverages). Violations not involving merchandise are assessed at $1,000 for each default.

4.4.21 Trade Fairs (19 CFR 113.62 and 19 CFR Part 147)

Claims for liquidated damages assessed under these provisions may be assessed only against a holder of a Type 01 Basic Importation Bond.

The claim may be assessed in an amount equal to the entered value of the merchandise (or three times the entered value of the merchandise if the merchandise is restricted, prohibited, or alcoholic beverages) if the bond principal fails to comply with regulations governing the importation, display, and disposition of merchandise at trade fairs.

4.4.22 Permanent Exhibition of Merchandise (19 CFR 113.62(h) and 19 CFR 10.49)

Certain articles may be entered for exhibition for a period of five years. Claims under this provision may be assessed only against a holder of a Type 01 Basic Importation Bond.

If the merchandise is exported or destroyed under Customs supervision within the five year period, no claim under the bond shall be made.

If the merchandise is sold, offered for sale or transferred, or otherwise used in any manner contrary to the regulations governing permanent exhibition within the five year period, a claim for duties shall be made immediately.

The violator shall also be liable for liquidated damages for violation of the provisions of 19 CFR 113.62(h). The claim may be assessed in an amount equal to the entered value of the merchandise (or three times the entered value of the merchandise if the merchandise is restricted, prohibited, or alcoholic beverages).

4.4.23 Late Filing; Nonfiling; Reconciliation Entries

1) **Reconciliation No File**

   Entry summaries flagged but no Reconciliation filed. Customs will issue a single consolidated liquidated damages claim for all entries fitting this description for a given importer, per month, per surety. The assessed liquidated damages amount for this violation is the total entered value of the underlying entry(ies).

2) **Reconciliation Money No File**

Reconciliation filed timely but without payment of additional duties, taxes, fees, and interest due. The assessed liquidated damages amount for this violation is $1,000 or double the duties, taxes, fees, and interest due on the Reconciliation, whichever is greater.

3) **Reconciliation Late File**

Reconciliation filed and paid after the 15-month deadline. The assessed liquidated damages amount for this violation is $1,000 or double the duties, taxes, fees, and interest due on the Reconciliation, whichever is greater.

4) **Reconciliation Money Late File**

Reconciliation filed timely but payment of additional duties, taxes, fees, and interest due submitted late. The assessed liquidated damages amount for this violation is $1,000 or double the duties, taxes, fees, and interest due on the Reconciliation, whichever is greater.

5) **Reconciliation Late File With Money No File**

Reconciliation filed late, without payment of duties, taxes, fees, and interest due. The assessed liquidated damages amount for this violation is $1,000 or double the duties, taxes, fees, and interest due on the Reconciliation, whichever is greater.

4.4.24 Late Filing; Nonfiling; NAFTA Duty Deferral Entries

Reserved.

Revenue Processes

Part 1 General

This chapter provides procedures for collections; promissory notes; offers in compromise; refunds related to seizures, penalties and liquidated damages; billing; write-off and IRS offset; safeguarding taxpayer information; deposit for early release of seized property and substitution in res; liens; cost bonds; bankruptcy; payments through DOJ; tort claims; debit vouchers; and [redacted]

Part 2 Collections

(b)(2)

References: [redacted] TD 00-62, dated 11/4/00, Endorsement of Checks Deposited by Customs.

5.2.1 General

[redacted]

5.2.2 Acceptable Forms of Payment

Acceptable forms of payment are as follows:

- U.S. currency and coins
- Bank drafts, cashier's checks, certified checks, personal checks drawn on U.S. financial institutions made payable to U.S. Customs
- Debit and credit cards (limited to on-site collections via PC cash register in seizure cases)
- Domestic travelers checks, money orders, and U.S. government checks endorsed by the payee to the Customs Service

5.2.3 Unacceptable Forms of Payment

Customs will not accept the forms of payment listed below:

- Foreign currency and coins

- Checks drawn on foreign banks in U.S. or foreign funds, and foreign travelers checks
- Mutilated paper currency and damaged coins
- Checks bearing a date that is six months older than the current date, unless otherwise annotated
- Checks payable to a Customs employee
  - Third-party monetary instruments payable to a named person

5.2.4 Collection Methods

Accepted payment must be documented by one of the following:

(b)(2)

- CF 368, Cash Receipt
- CF 5955A or decision letter annotated to show amount collected, date of collection, name of party making the payment [redacted]
- [redacted]
- Credit/debit card collections posted by NFC per receipt of documentation from the port office (credit card receipt)

5.2.5 Collection Codes and Types

The collection information recorded on the cash receipt (CF 368) o[redacted]document and entered in ACS, or the electronic cash register receipt, must correspond to the [redacted] Discrepancies will cause the collection to be posted to the [redacted] functions [redacted] and [redacted] re used by the field cashier to correct collections applied to the wrong case number.

Collection information processed through ACS must have the correct reference number, class code, and dollar amount. (See Table 5.1.)

Table 5.1 Class Codes, Use, Identifier Structures

Code to Use	Type of Collection	Identifying Number
Suspense		
[redacted]	Miscellaneous Collections	[redacted]6-digit FPF case #
[redacted]	Offer in Compromise Secondary Offer in Compromise	[redacted]8-digit cash receipt 16-digit FPF case #
[redacted]	Cash Substitution	[redacted]16-digit FPF case #
[redacted]	Early Release	[redacted]6-digit FPF case #
[redacted]	Seized Currency/Monetary Instruments	16-digit FPF case #
[redacted]	Cost Bond	16-digit FPF case #
Permanent:		
[redacted]	Duties Collected via 19 U.S.C. 1592(d), 19 U.S.C. 1593(d)	Liquidated Entry Number
[redacted]	19 U.S.C. 1592 Penalty 19 U.S.C. 1593A Penalty	16-digit FPF case #
[redacted]	Liquidated Damages	16-digit FPF case #
[redacted]	Other Penalties	16-digit FPF case #
[redacted]	Reimbursement of Seizure Costs, Allocation of Forfeited Cost Bond	16-digit FPF case # [redacted]
[redacted]	Forfeited/Mitigated Currency	16-digit FPF case #
[redacted]	Mitigation for Other Seizures	16-digit FPF case #

(b)(2)

5.2.6 On-site Mitigation of Seizures

Payments made to settle seizures mitigated on-site are collected using the following codes:

- Class Code [redacted]—seizures with penalties—[redacted]
- Class Code [redacted]—seizures remitting property—[redacted]
- Class Code [redacted]—remitting currency/monetary instruments—[redacted]

5.2.7 Credit Card Transactions

Credit card transactions can be processed on site via [redacted] Collections processed via [redacted] For these collections, [redacted]

Part 3 Promissory Notes

Refer to [redacted]

5.3.1 General

Customs requires full payment of bills by their due date. If the debtor is unable to pay or refuses to make payment in response to a claim for liquidated damages or penalty secured by an international carrier bond, Customs will make demand on the surety.

For all other FP&F-related debts, if Customs determines that the debtor is financially unable to pay the remaining indebtedness in one lump sum, payment may be accepted in installments through execution of a promissory note. A promissory note is a promise to pay the indebtedness at a future date.

[redacted]

5.3.2 Promissory Note Authority

Promissory notes for amounts of more than $2,000 will be authorized and maintained by the Chief, Revenue Branch, NFC. [redacted] Payments on these notes will be made directly to the Revenue Branch.

(b)(2)

The FP&FO reviews and accepts promissory notes related to FP&F cases that have principal amounts of $2,000 or less. [redacted] Payments on these notes will be sent to the respective FP&F office.

[redacted]

➤ [redacted]

➤ [redacted]

➤ [redacted]

[redacted] When payments are in default, the FP&FO will take timely action in accordance with the terms of the agreement and will follow the appropriate procedures described in Part 6, "Billing." [redacted]

5.3.3 Procedures for Tracking Promissory Notes

Currently, there is no module in SEACATS for tracking promissory notes. [redacted]

Part 4 Offers in Compromise (OIC)

References: 19 U.S.C. 1617, 19 CFR 161.5, 19 CFR 172.32, 31 CFR Part 5 Subpart A; TD 00-57, TD 00-58

(b)(2)

5.4.1 General

An OIC is made by the violator to settle a claim at less than the amount demanded by the government. An OIC may be made at any point prior to initiation of a case or during any stage of case processing (except when a show cause letter has been issued). An OIC is not valid unless monies are tendered.

5.4.2 Offer in Compromise Authority

Customs Headquarters will retain all OIC acceptance authority, subject to the recommendation of the General Counsel of the Treasury or delegee, in cases administered under 19 CFR 171 (certain penalties and seizures).

In cases administered under 19 CFR 172 (liquidated damages and secured penalties) authority to accept an OIC, subject to the recommendation of the General Counsel of the Treasury or delegee, rests with the official having authority to decide a petition for relief with regard to claims for liquidated damages and penalties secured by a bond. However, if such claims are subject of a letter to show cause issued to a surety, authority to accept an OIC resides with the designated Headquarters office that issued the show cause letter. (Reminder: Payments received in these cases prior to completion of the billing cycle are treated as late petitions and not as an OIC.)

The ACC, Indianapolis, reviews an OIC submitted for all liquidated damages and penalty cases except for penalties involving 19 U.S.C. 1592, 1593a, 1641. Local ACC reviews OICs concerning all seizure cases, penalty cases involving 19 U.S.C. 1592, 1593a, and 1641, and any OIC submitted on penalty cases after the case has been referred to field counsel for collection. OICs in all seizure and penalty cases over $200,000, as well as any OIC made on penalties assessed under 19 U.S.C. 1592, 19 U.S.C. 1641, or 19 U.S.C. 1593a, must be referred to the OR&R Penalties Branch. [redacted]

5.4.3 SEACATS Processing

Entry cashiers and FP&F must coordinate before deposit of an OIC because the CF 368 number is a required data element for processing the offer in the [redacted]

Depositing an OIC through the SEACATS OIC Module results in the monies being posted to the [redacted] under class code [redacted] The [redacted] cash receipt number, together with the prefix [redacted] becomes the OIC number. (Example: Cash receipt [redacted] becomes [redacted]

(b)(2)

The [redacted] is used to process the OIC decision. Acceptance of the OIC will result in the subsequent [redacted] djustment by moving the deposited funds to the FP&F case. Rejection results in a subsequent refund of the deposited funds. Refer to [redacted] for specific processing requirements and OIC queries.

5.4.4 Determining OIC Sufficiency

In liquidated damages cases, the offer will generally not be considered sufficient unless it is at least $200 greater than the mitigated or Option 1 amount. If no mitigated or Option 1 amount was offered, the mitigation guidelines should be relied upon to determine the sufficiency of an OIC, taking into consideration factors such as history of prior violations, etc.

(b)(2), (b)(5) [redacted]

5.4.5 Referral of OIC

OIC referrals will be in memorandum form with pertinent copies of the case file attached. [redacted]

(b)(2), (b)(5)

5.4.6 Acceptance of OIC

If an OIC is accepted, the FP&FO will notify the offeror in writing. [redacted] will be updated and the case will be reviewed for closure.

(b)(2)

5.4.7 Rejection of OIC

If an OIC is rejected, the FP&FO will notify the offeror in writing, state the basis for the decision, and any additional amount required for acceptance. [redacted] will be updated. All monies tendered with an offer that is subsequently rejected must be refunded.

Part 5 Refunds

5.5.1 General

The [redacted] module is used for full or partial refunds of liquidated damages (class code [redacted] and penalties (class codes [redacted] and [redacted] Also, the [redacted] function (miscellaneous refunds) is used for cost bonds (class code [redacted] duplicate payments, full refunds, OIC refunds, previously deleted refunds, or currency refunds not completed after the [redacted] adjustment was accomplished. The [redacted]etition/settlement module is used to refund or adjust seized currency cases (class cod[redacted]Only one refund per collection code per case per week is permitted.

To process refunds from the Forfeiture Fund (collections processed using class codes [redacted] refer to TEOAF Directive #4, 10/1/93 (revised 6/17/96), Seized Cash Management Policies. [redacted]

To process refunds of credit/debit card payments, [redacted] he refund will be made as a credit to the payee's credit/debit card instead of by check.

(b)(2)

5.5.2 SEACATS Processing

[redacted]

Refund checks are scheduled for issuance two Fridays after the week in which the refund was approved.

[redacted]

Part 6 Billing

5.6.1 Liquidated Damages and Penalties Secured by a Bond

[redacted]

[redacted]

5.6.2 Penalties Not Secured by a Bond

[redacted]

5.6.3 Other Penalties

(b)(2)

[redacted]

Part 7 Write-Off

References: 31 CFR 5.23, 31 U.S.C. 3720A; [redacted]

5.7.1 Write-Off Authority

Write-off authority is determined by the original assessed amount, not the mitigated amount. If the original assessed amount was $300 or less, the FP&FO has the authority to write-off unpaid claims. [redacted]

If the original assessed amount is more than $300, FP&F will refer the case to the ACC, Indianapolis, for write-off and inclusion in the Treasury offset as applicable.

5.7.2 Treasury Offset Program

[redacted]

(b)(2)

5.7.3 Referral for Offset or Write-Off

[redacted]

If Customs receives an OIC from an individual whose case has been referred to the Treasury Offset Program, the ACC, Indianapolis, will make a recommendation whether the offer should be accepted. [redacted]

(b)(2), (b)(5)

[redacted]

(b)(2)

[redacted]

Part 8 Safeguarding Taxpayer Information

The NFC is responsible for preparing the Safeguard Activity Report (SAR) that is sent to the IRS annually. The report identifies any changes by Customs to procedures and practices regarding the safeguarding and processing of Federal Tax Information (FTI). Customs must also report on any documents or media containing FTI that was destroyed during the calendar year.

[redacted]

Part 9 Deposit for Early Release of Seized Property and Substitution in Res

There are specific circumstances in which seized property is released upon deposit of the proposed remission amount (deposit for early release) or deposit of the full value (substitution in res). The collection is deposited in class code [redacted] and [redacted] for Early Release or [redacted] and [redacted] for Cash Substitution, where it remains until there is a final decision in the case.

(b)(2)

Seizures involving a deposit for early release require that the amount on deposit is applied to the decision/remission amount and any excess is refunded.

Seizures involving a substitution in res are processed as normal with the amount on deposit being substituted for the seized asset. If the FP&FO decides relief from forfeiture is warranted, the remission amount is applied to the substitute res (transferred to class code [redacted] Forfeiture Fund) and any difference is refunded. If the FP&FO decides no relief is warranted, the substitute res is forfeited and subsequently moved to class code [redacted] (Forfeiture Fund).

Part 10 Liens

TEOAF Directive #14, 10/1/95, Expeditious Payment of Liens, Mortgages and Taxes by the Department of the Treasury and TEOAF Directive #33, 6/7/99, Seizure of Motor Vehicles, Payment of Liens and Official Use Requirements

5.10.1 General

A lien is a legal right or interest in another's property that lasts until some debt or duty that it secures is satisfied. Types of liens include the following:

- Bank lien on a conveyance
- Mortgage on real property

- Mechanics lien (a statutory lien that secures payment for labor or materials supplied in improving, repairing, or maintaining real or personal property, such as a building or automobile).
- Contribution in general average (the cargo owner's proportion of the liability for expenditures to preserve part or all of the cargo—arises only from actions impelled by necessity)
- Freight and charges (claims for the transportation of the merchandise from a foreign country to the final U.S. destination)

5.10.2 SEACATS Input

[redacted]

5.10.3 SEACATS Closure

[redacted]

(b)(2)

Part 11 Cost Bonds

Reference: [redacted]

5.11.1 Deposit

Cost bonds are deposited under class code [redacted] and remain on the [redacted] until FP&F receives direction from the AUSA.

5.11.2 Disposition

[redacted] Complete or partial refund of a cost bond is made through the [redacted]

Part 12 IPR Bonds

5.12.1 Deposit

A bond is posted by an intellectual property rights (IPR) owner in order to obtain sample of seized or detained merchandise that infringes on a registered copyright, trademark or trade name. Monies should be deposited in CLASS CODE [redacted] The reference number will be the letter [redacted] followed by the detention number, seizure number, or other identifying number.

5.12.2 Disposition

The funds will be 1) refunded to the IPR owner when the sample is returned to Customs upon demand; or 2) transferred to class code [redacted] Salaries & Expenses) and user charge code [redacted] if the sample is lost, damaged, or destroyed by the IPR. Any adjustments needed to funds placed in class code [redacted] must be referred to the NFC, Collection Section.

Part 13 Bankruptcy

(b)(2)

5.13.1 Reporting Bankruptcy Filings to NFC

Any information regarding a bankruptcy should be referred to NFC, Collections Section, within [redacted] of its receipt so that the NFC, Collections Section, can prepare the "proof of claim" for the court. [redacted]

5.13.2 FP&F Case Processing

When processing pending cases that involve a bankruptcy, the FP&FO will compare the date of the violation with the date of bankruptcy.

[redacted]

[redacted]

Part 14 Payments Through DOJ

When an FP&F case is resolved by DOJ settlement or court order and DOJ makes payment on the FP&F case, they transfer the monies directly to NFC. [redacted]

Part 15 Tort Claims

(b)(2)

FP&F may become involved with a tort claim relating to seized property that is damaged or lost while in Customs custody.

[redacted]

Part 16 Debit Vouchers

5.16.1 General

A debit voucher arises from Customs acceptance and deposit of a defective monetary instrument, such as a check backed by insufficient funds or drawn on a closed account, counterfeit cash, or instrument not secured by real funds. [redacted] The two situations in which FP&F may encounter debit vouchers are discussed below.

5.16.2 Checks Submitted in Payment of Liquidated Damages, Penalties, and Mitigated Forfeitures

[redacted]

[redacted]

If the case involves a surety (liquidated damages or penalty secured by an international carrier bond), NFC issues a demand on the surety.

[redacted]

5.16.3 Seized CMI Deposited by FP&F

The NFC Forfeiture Fund Section handles monetary instruments that are returned to Customs without having been paid by the issuer (bank). Debit vouchers will be created to cover the resulting seizure difference (shortage) in the deposit.

(b)(2)

[redacted]

[redacted]

5.16.4 Counterfeit Currency

Counterfeit currency is normally discovered after deposit when NFC receives a debit or credit voucher from the bank. [redacted]

(b)(2)

Part 17 [redacted]

[redacted]

[redacted]

(b)(2)

CHAPTER

Year-end Procedures

[redacted]

[redacted]

[redacted]

[redacted]

(b)(2)

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(b)(2)

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(b)(2) [redacted]

Oversight

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[redacted]

(b)(2)

[redacted]

(b)(2)

FP&F/SP Office Management Procedures

[redacted]

Part 2 Communication

8.2.1 Public

(b)(2)

Information regarding specific cases must be limited to parties with a legal interest in the case. Verify that the person to whom you are communicating is indeed such a party. Disclosure to an unauthorized party is in violation of the Freedom of Information (FOIA)/Privacy Acts. Disclosure of some information is governed by the FOIA/Privacy Act. [redacted]

8.2.2 Media

(b)(2),
(b)(7)(E)

[redacted]

[redacted]

(b)(2),
(b)(7)(E)

[redacted]

(b)(2)

[redacted]

(b)(2)

[redacted]

Part 4 FOIA Requests and Subpoenas

Reference—The Freedom of Information Act, 5 U.S.C. 552; The Freedom of Information & Privacy Acts/A Guide to Processing Request for Information; CD 2120-009, 8/31/98, Procedures for Processing Freedom of Information Act/Privacy Act Requests.

FOIA provides access to federal agency records. Agencies are required to provide the fullest possible disclosure of information unless a valid FOIA exemption applies.

FP&F is responsible for responding to FOIA requests related to FP&F cases only. The processing of responses under FOIA must be done on a first-in, first-out basis. If a subpoena is issued to FP&F for records and/or testimony, immediately contact your local ACC for instructions/advice.

[redacted]

(b)(2)

(b)(2) [redacted]

Treasury Issuances

- Treasury HB—10/1/96—(green book)—"Guide to Equitable Sharing for Foreign Countries and Federal, State and Local Law Enforcement Agencies"—refer to Ch 2
- Treasury HB—7/2001—(red book)—"Department of the Treasury—Guidelines for Seized and Forfeited Property"—Ch 2

The Treasury Executive Office for Asset Forfeiture has issued 36 EOAF policy directives. This handbook references the following:

- TEOAF Directive #1—10/1/93—Purchase or Purchase Use of Forfeited Property by Treasury Employees—not referenced

[redacted]

- TEOAF Directive #4—10/1/93 (revised 6/17/96)—Seized Cash Management Policies—refer to 2.1.4(1)(e), 2.4.3, 2.4.3(8), and 5.5.1

(b)(2), (b)(7)(E)

[redacted]

- TEOAF Directive #9—10/1/93—Weed and Seed Initiative, Transfers of Real Property—refer to 2.4.9 and 2.8.6

[redacted]

- TEOAF Directive #14—10/1/95—Expeditious Payments of Liens, Mortgages and Taxes by the Department of the Treasury—refer to 2.4.9, 5.10

[redacted]

[redacted]

(b)(2),
(b)(7)(E)

- TEOAF Directive #27—10/1/95—Processing Interlocutory Sales—refer to 2.2.6(2)

[redacted]

- TEOAF Directive #33—6/7/99—Seizure of Motor Vehicles, Payment of Liens and Official Use Requirements—refer to 2.1.3, 2.2.4(1), 2.4.5(9), 5.10
- TEOAF Directive #34—1/17/00—Adoptive Seizure Policies and Procedures—refer to 2.2.3(9) and 2.8.2

[redacted]

Customs Issuances

Superseded Issuances

Handbooks
- HB 4400-01—4/86—Fines, Penalties & Forfeitures Handbook

[redacted]

Directives

[redacted]

Issuances Still in Effect

(b)(2), (b)(7)(E)

Handbooks

[redacted]

- HB 2300-01—9/00—Intellectual Property Rights Border Enforcement Handbook—Ch 2

[redacted]

- HB 2100-05A—1/01—Records Control Handbook

Directives
- CD 2120-009—8/31/98—Procedures for Processing Freedom of Information Act/Privacy Act Requests—refer to 8.4
- CD 2130-006—2/12/99—Customs Management Centers/Ports of Entry—refer to 7.5

[redacted]

- CD 099 2310-005A—4/7/00—Copyright Protection—refer to 2.1.2(1)(b)
- CD 099 2310-006A—12/16/99—Exclusion Orders—refer to 2.1.2(1)(b)
- CD 099 2310-008A—4/7/00—Trademark and Trade Name Protection—2.1.2(1)(b)
- CD 099 2310-010A—12/11/00—Detention and Seizure Authority for Copyright and Trademark Violations—2.1.2(1)(b)
- CD 099 2310-11A—1/24/00—Personal Use Exception: Unauthorized Trademarks—2.1.2(1)(b)

- CD 099 3280-011A—2/3/00—ATA Carnets: Proof of Exportation, Liquidated Damages, and Regularization Fees

[redacted]

- CD 099 3530-007—8/11/92—Broker/Entry Compliance—refer to 3.4.7

[redacted]

(b)(2),
(b)(7)(E)

- CD 4410-008—2/6/89—Recovery of Lost Revenue Pursuant to 19 USC1592(d)—refer to 3.4.5(9)
- CD 4410-013—12/5/89—Clarification of the revised definition of "fraud" under 19 USC 1592
- CD 4410-14—6/14/90—Referral of Section 1592 Penalty cases to the Department of Justice
- CD 4410-016—4/30/92—Issuance of Penalties for Manifest or Cargo Delivery Violations
- CD 4410-019—8/2/00—Procedures for Processing Manifest Penalty Violations for Vessels

[redacted]

(b)(2),
(b)(7)(E)

[redacted]

Customs Memoranda

Memoranda Still in Effect

[redacted]

(b)(2), (b)(5), (b)(7)(E)

(b)(2),
(b)(5),
(b)(7)(E)

[redacted]

(b)(2), (b)(5)
(b)(7)(E)

[redacted]

[redacted]

(b)(2), (b)(5), (b)(7)(E)

[redacted]

(b)(2), (b)(5)
(b)(7)(E)

[redacted]

(b)(2), (b)(5),
(b)(7)(E)

List of Abbreviations

A

ABI	Automated Broker Interface
AC	Assistant Commissioner
ACC	Assistant or Associate Chief Counsel
ACS	Automated Commercial System
(b)(2), (b)(7)(E) [redacted]	
ALOR	Actual Loss of Revenue
ATA	Admission Temporaire—Temporary Admission
AUSA	Assistant United States Attorney
AWB	Airway Bill

B

BATF	Bureau of Alcohol, Tobacco, and Firearms
(b)(2) [redacted]	

C

CAFRA	Civil Asset Forfeiture Reform Act
CES	Central Examination Station
CF	Customs Form
CFI	Certified Firearms Instructor
CFO	Chief Financial Officer
CFS	Container Freight Station
(b)(2) [redacted]	
CIT	Court of International Trade
CMC	Customs Management Center
CMI	Currency/Monetary Instruments
COF	Contractor Operated Facility
(b)(2) [redacted]	
COTR	Contracting Officer's Technical Representative
CPSC	Consumer Products Safety Commission
CTR	Contractor and/or Subcontractor

D

(b)(2)

DEA	Drug Enforcement Administration
[redacted]	
DFO	Director of Field Operations
DLA	Defense Logistics Agency
DOJ	Department of Justice
[redacted]	
DOS	Department of State
DOT	Department of Transportation
[redacted]	

E

[redacted]

ECS Electronic Collections Systems

[redacted]

e-Mail Electronic Mail (TECS and ACS)

EPA Environmental Protection Agency

[redacted]

(b)(2)

F

F&WS U.S. Fish and Wildlife Service

FAA Federal Aviation Administration

FCOTR Field Contracting Officer's Technical Representative

FDA Food and Drug Administration

[redacted]

FOIA Freedom of Information Act

FMS Financial Management Service

FP&F Fines, Penalties, and Forfeitures Office

FP&FO Fines, Penalties, and Forfeitures Officer

FRC Federal Records Center

FTC Federal Trade Commission

FTI Federal Tax Information

FTTD Firearms Technical Training Division (formerly NFPS)

G

GAO General Accounting Office

GO General Order

GS Group Supervisor

GSA General Services Administration

H

HHA Hold Harmless Agreement

HTSUS Harmonized Tariff System (US)

I

IA Office of Internal Affairs

IIT Instruments of International Traffic

INS U.S. Immigration and Naturalization Service

IPR Intellectual Property Rights

IRS Internal Revenue Service

ISET Import Specialist Enforcement Team

ITC International Trade Commission

L

LDS — Liquidated Damages
LSS — Laboratory and Scientific Services

M

[redacted]
MOA — Memorandum of Agreement
[redacted]
MOU — Memorandum of Understanding
MPF — Merchandise Processing Fee
[redacted]
MSRP — Manufacturer's Suggested Retail Price

N

NARA — National Archives and Records Administration
[redacted]
NFC — National Finance Center
(b)(2)
[redacted]
NSPO — National Seizures and Penalties Officer
NTEU — National Treasury Employees Union
NVOCC — Non Vessel Operating Common Carrier

O

[redacted]
ODS — Ozone Depleting Substance
OFAC — Office of Foreign Assets Control
OFO — Office of Field Operations
OI — Office of Investigations
OIC — Offer in Compromise
OIG — Office of Inspector General
OISPM — Office of Investigations (Seized Property Manager)
OISPS — Office of Investigations (Seized Property Specialist)
OIT — Office of Information and Technology
OR&R — Office of Regulations and Rulings
OSHA — Occupational.Safety and Health Administration

P

P&W — Post and Walk
[redacted]
PEL — Potential Economic Loss
PLOR — Potential Loss of Revenue
PN — Penalty
[redacted]

PPN	Pre-penalty Notice
PSA	Post-Seizure Analysis
PTO	U.S. Patent & Trademark Office
PUQ	Personal Use Quantities of Controlled Substances

R

RA	Resident Agent
RAIC	Resident Agent in Charge
ROI	Report of Investigation
RSAC	Regional Special Agent in Charge (IA)

S

(b)(2)

SA	Special Agent
SAIC	Special Agent in Charge
SAR	Safeguard Activity Report
[redacted]	
SBREFA	Small Business Regulatory Enforcement Act
SCI	Supervisory Customs Inspector
SCIP	Super Carrier Initiative Program
SDD	Software Development Division
SEACATS	Seized Asset and Case Tracking System
SED	Shippers Export Declaration
[redacted]	
SOP	Standard Operating Procedure
SOW	Statement of Work
SPD	Seizures and Penalties Division
SPC	Seized Property Custodian (OFO)
SPS	Seized Property Specialist (OFO)
[redacted]	
SSA	Senior Special Agent
SUA	Specified Unlawful Activity

T

TECS	Treasury Enforcement Communication System
TFF	Treasury Forfeiture Fund
TEOAF	Treasury Executive Office for Asset Forfeiture
TIB	Temporary Importation Bond
TOP	Treasury Offset Program
[redacted]	

U

UM	Unit of Measure
UPS	United Parcel Service
USDA	U.S. Department of Agriculture
USE	U.S. Dollar Equivalent
USPS	U.S. Postal Service
USSS	U.S. Secret Service

V

VAT	Value-Added Tax
VIN	Vehicle Identification Number

Index

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(b)(2),
(b)(7)(E)

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(b)(2),
(b)(7)(E)

(b)(2),
(b)(7)(E)

Q

R

S

(b)(2), (b)(7)(E)

(b)(2), (b)(7)(E)

(b)(2)

Forms

[redacted]

CF 301	Customs Bond
CF 364	Notice of Seizure of a Conveyance for Personal Use Quantities of Controlled Substances

[redacted]

CF 368	Collection Receipt or Informal Entry
CF 3171	Application—Permit—Special License—Unlading—Lading—Overtime Services
CF 3461	Entry/Immediate Delivery
CF 4607	Notice of Abandonment and Assent to Forfeiture of Prohibited or Seized Merchandise and Certificate of Destruction
CF 4609	Petition for Remission or Mitigation of Forfeitures and Penalties Incurred

[redacted]

CF 4647	Notice to Mark and/or Notice to Redeliver
CF 4790	Report of International Transportation of Currency or Monetary Instruments

[redacted]

CF 5955A	Notice of Penalty or Liquidated Damages Incurred and Demand for Payment
CF 6051	Custody Receipt for Retained or Seized Property
CF 6051D	Detention Notice and Custody Receipt for Detained Property
CF 6051S	Custody Receipt for Seized Property and Evidence
CF 6051A	Custody Receipt for Detained or Seized Property (continuation sheet)
CF 6051R	Receipt for Property
CF 6059B	Customs Declaration
CF 7501	Entry Summary
CF 7512	Transportation Entry and Manifest of Goods Subject to Customs Inspection and Permit

[redacted]

DEA Form 7	[redacted]
DEA Form 7A	[redacted]
DEA Form 12	[redacted]
DEA Form 48	[redacted]
DEA Form 48A	[redacted]
TDF 90–22.48	[redacted]

[redacted]

Sample Document Formats

- Notice of Seizure and Information for Claimants and Election of Proceedings—Form AF-Publish
- Notice of Seizure and Information for Claimants and Election of Proceedings—Form AF-Post
- Notice of Seizure and Information for Claimants and Election of Proceedings—Form JF
- Hold Harmless Release Agreement
- Acknowledgement of Early Release of Seized Merchandise
- Constructive Seizure Agreement
- CAFRA—Notice of Seizure—AF-Post
- CAFRA—Notice of Seizure—AF-Publish
- CAFRA—Notice of Seizure—JF
- CAFRA—Seized Asset Claim Form
- CAFRA—Request for Immediate Release of Seized Property

[redacted]

- Declaration of Administrative Forfeiture
- Statute of Limitations Waiver Form

[redacted]

(6)(2)

[redacted]

FORM CF 301 (front)
Customs Bound

OMB No 1515-014
See back of form for Paperwork Reduction Act Notice

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

CUSTOMS BOND

19 CFR Part 113

CUSTOMS USE ONLY	BOND NUMBER[1] (Assigned by Customs)
	FILE REFERENCE

In order to secure payment of any duty, tax or charge and compliance with law or regulation as a result of activity covered by any condition referenced below, we, the below named principal(s) and surety(ies), bind ourselves to the United States in the amount or amounts, as set forth below. | Execution Date

SECTION I—Select Single Transaction **OR** Continuous Bond (not both) and fill in the applicable blank spaces.

☐ SINGLE TRANSACTION BOND	Identification of transaction secured by this bond (e.g., entry no., seizure no., etc.)		Date of transaction	Port code
☐ CONTINUOUS BOND	Effective date	This bond remains in force for one year beginning with the effective date and for each succeeding annual period, or until terminated. This bond constitutes a separate bond for each period in the amounts listed below for liabilities that accrue in each period. The intention to terminate this bond must be conveyed within the time period and manner prescribed in the Customs Regulations.		

SECTION II— This bond includes the following agreements.[2] (Check one box only, except that, 1a may be checked independently or with 1, [illegible] may be checked independently or with 3. Line out all other parts of this section that are not used.

Activity Code	Activity Name and Customs Regulations in which conditions codified	Limit of Liability	Activity Code	Activity Name and Customs R[illegible]ions in which conditions codi[illegible]	Limit of Liability
☐ 1	Importer or broker 113.62		☐ 5	Public Gauger .... 113[illegible]	
☐ 1a	Drawback Payment Refunds 113.65		☐ 6	Wool & Fur Products Labeling Acts Importation (Sing[illegible]try Only) .... [illegible]3.68	
☐ 2	Custodian of bonded merchandise .... 113.63 (Includes bonded carriers, freight forwarders, cartmen and lightermen, all classes of warehouses, container station operators)		☐ 7	Bill of Lading (Singl[illegible]y Only) .... [illegible]69	
			☐ 8	[illegible]opyrigh[illegible]aterial [illegible] Ent[illegible]y) .... 11[illegible]	
☐ 3	International Carrier 113.64		☐ [illegible]	Neutrality (Si[illegible] Entry O[illegible]) .... 113.7[illegible]	
☐ 3a	Instruments of International Traffic 113.66		☐ 1[illegible]	Court Costs [illegible]ondemned[illegible]ds (Single E[illegible]y) 113.72	
☐ 4	Foreign Trade Zone Operator 113.73				

SECTION III— List below all tradenames or unincorporated divisions that will be permitted to obl[illegible] in the [illegible] including their Customs [illegible]cation Number(s).[3] (If more space is needed, use Section III (Continuation) on back of form.)

Importer Number	Importer Name	Imp[illegible] Number	Importer Name

Total number of importer names listed in Section III:

Principal and surety [illegible] charge again[illegible] bond under any of th[illegible] names [illegible]ough it was [illegible] by the principal(s)

Principal and [illegible] agree that they are bound to [illegible] same extent as if [illegible] executed a separate bond cov[illegible] each set of conditi[illegible] corporat[illegible] to the C[illegible] toms Regulations int[illegible]

[illegible]ty fails [illegible]oint an agent under Title 6, United [illegible] section [illegible] surety consents to service on the [illegible]erk of a[illegible] States District Court or the U.S. Court of International [illegible], where suit is brought on this bond. That clerk is to send notice of the service to the surety at:

Mailing Address Requested by the Surety

PRINCIPAL[4]	Name and Ad[illegible]	Importer No.[3] / SIGNATURE[5]	SEAL
PRINCIPAL[4]	Name and Address	Importer No.[3] / SIGNATURE[5]	SEAL
SURETY[4,8]	Name and Address[6]	Surety No.[7] / SIGNATURE[5]	SEAL
SURETY[4,8]	Name and Address[6]	Surety No.[7] / SIGNATURE[5]	SEAL

SURETY AGENTS	Name[8]	Identification No.[9]	Name[8]	Identification No.[9]

PART - 1 U.S. CUSTOMS

Customs Form 301 (050798)

FORM CF 301 (back)
Customs Bound

Note: Turn carbons over before writing on back of form.

SECTION III (Continuation)

Importer Number	Importer Name	Importer Number	Importer Name

SAMPLE

WITNESSES

Two witnesses are [illegible] authenticate the signat[illegible] person who signs as an individual or partner; however a witness may authenticate the signatures of both such non-corporate principals and sureties. No witness is needed to authenticate the signature of a corporate official or agent who signs for the corporation.

S[illegible]NED, SEALED, and DELIVERED in the PRESENCE OF:

[illegible]me and Address of Witness for the Principal	Name and Address of Witness for the Surety
SIGNATURE:	SIGNATURE:
Name and Address of Witness for the Principal	Name and Address of Witness for the Surety
SIGNATURE:	SIGNATURE:

EXPLANATIONS AND FOOTNOTES

1 .The Customs Bond Number is a control number assigned by Customs to the bond contract when the bond is approved by an authorized Customs official.

2 .For all bond coverage available and the language of the bond conditions refer to Part 113, subpart G, Customs Regulations.

3 .The Importer Number is the Customs identification number filed pursuant to section 24.5, Customs Regulations. When the Internal Revenue Service employer identification number is used the two-digit suffix code must be shown.

4 .If the principal or surety is a corporation, the name of the State in which incorporated must be shown.

5 .See witness requirement above.

6 .Surety Name, if a corporation, shall be the company's name as it is spelled in the Surety Companies Annual List published in the Federal Register by the Department of the Treasury (Treasury Department Circular 570).

7 .Surety Number is the three digit identification code assigned by Customs to a surety company at the time the surety company initially gives notice to Customs that the company will be writing Customs bonds.

8 .Surety Agent is the individual granted a Corporate Surety Power of Attorney, CF 5297, by the surety company executing the bond.

9 .Agent Identification No. shall be the individual's Social Security number as shown on the Corporate Surety Power of Attorney, CF 5297, filed by the surety granting such power of attorney.

Paperwork Reduction Act Notice. The Paperwork Reduction Act of 1995 says we must tell you why we are collecting this information, how we will use it and whether you have to give it to us. We ask for this information to carry out the U.S. Customs Service laws of the United States. We need it to ensure that persons transacting business with Customs have the proper bond coverage to secure their transactions as required by law and regulation. Your response is required to enter into any transaction in which a bond is a prerequisite under the Tariff Act of 1930, as amended.

Privacy Act Statement: The following notice is given pursuant to section 7(b) of the Privacy Act of 1974 (5 U.S.C. 552a). Furnishing the information on this form, including the Social Security Number, is mandatory. The primary use of the Social Security Number is to verify, in the Customs Automated System, at the time an agent submits a Customs bond for approval that the individual was granted a Corporate Surety Power of Attorney by the surety company. Section 7 of Act of July 30, 1947, chapter 390, 61 Stat. 648, authorizes the collection of this information.

Statement Required by 5 CFR 1320.21: The estimated average burden associated with this collection of information is 15 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to U.S. Customs Service, Paperwork Management Branch, Washington DC 20229. *DO NOT send completed form(s) to this office.*

FORM CF 364 (front)

Notice of Seizure of a Conveyance for Personal Use Quantities of Controlled Substances

DEPARTMENT OF THE TREASURY
United States Customs Service
19 CFR 171.55; 21 CFR 1316.99

NOTICE OF SEIZURE OF A CONVEYANCE FOR PERSONAL USE QUANTITIES OF CONTROLLED SUBSTANCES

This written notice is provided under the provisions of section 6079 of the Anti-Drug Abuse Act of 1988 (P.L.100-690) to you, as the person in charge of a vessel, vehicle or aircraft seized pursuant to 19 U.S.C. 1595a, 21 U.S.C. 881, and/or 49 U.S.C.App. 781/782, for a violation involving the possession of personal use quantities of a controlled substance.

A separate notice will, be mailed to the owner and other known parties in interest (including lien holders) explaining the legal and factual basis of the seizure as well as their rights.

Under the law and implementing regulations, the owner, or other parties with an interest in the seized property may petition the U.S. Customs Service for an expedited decision with respect to a conveyance seized for drug-related violations involving personal use quantities.

- ☐ If the conveyance is a vessel and a **summons was issued** in lieu of physical seizure, the petition must be filed with the Port Director of Customs to whom the vessel must report, as specified in the summons, and must be received by Customs within 20 days of the reporting date.
- ☐ If a summons **was not issued**, the petition must be addressed to the Port Director of Customs whose name and address are shown below and be received by the U.S. Customs Service within 20 days of the mailing of the notice of seizure.

In either case, the petition and envelope in which it is sent must be clearly marked "**PETITION FOR EXPEDITED PROCEDURES**" and the petition must be under oath (notarized) and establish:

(1) the petitioner has a valid, good faith interest in the seized property as owner or otherwise;
(2) the petitioner acted in a normal and customary manner to ascertain how the property would be used; and
(3) the petitioner did not know of, or consent to the illegal use of the property, or have reason to believe that the property would be illegally used, or in the event that the petitioner knew or should have known of the illegal use, the petitioner did what reasonably could be expected to prevent the violation.

Upon receipt of the petition, the U.S. Customs Service will try to make a final administrative determination on the merits within 21 days of the date of seizure and either return the property or notify interested parties that administrative forfeiture proceedings will be commenced. If no final determination can be made within 21 days of seizure, then Customs, within 20 days of receipt of the petition, will determine whether the petition has established the factors listed above and, if it does, Customs will terminate the proceedings and return the property, except where it is evidence of a violation of law. If a petitioner fails to establish the factors listed above, Customs will, depending on the facts and circumstances, commence administrative forfeiture proceedings, or remit the forfeiture upon the payment of a mitigated penalty according to its guidelines.

While Customs is considering the case, the owner may obtain release of the seized conveyance in accordance with 19 U.S.C. 1614 (at any time after the seizure) by substituting the property's appraised value in cash, an irrevocable letter of credit, travelers checks, certified check, or a money order made payable to the U.S. Customs Service. Customs will proceed against the cash or other substituted property instead of the conveyance.

If Customs decides to administratively forfeit the seized conveyance or property substituted therefor, it will notify interested parties and begin publication, as required by 19 U.S.C. 1607. After publication for three consecutive weeks, the Government will have title to the conveyance (from the date of the violation). If you wish to contest the forfeiture and have judicial (court) proceedings, instead of an administrative forfeiture, you will have 20 days from the date of first publication to file a claim and cost bond in the amount of $5,000, or 10 per cent of the value of the seized conveyance, whichever is lower, but not Less than $250, as provided in 19 U.S.C. 1608. The case will then be referred to the appropriate U.S. Attorney for disposition. The **NOTICE OF EXPEDITED JUDICIAL FORFEITURE PROCEDURES** on the reverse side of this form reviews the procedures that apply to your property if you choose that option.

If you have any questions concerning the reasons for, or the circumstances surrounding the seizure, or the procedures to be followed in connection with this matter, or if you require additional information, you may request an informal conference with the Port (or Area) Director or one of his employees.

Port (or Area) Director

Customs Form 364 (12/01)

FORM CF 364 (back)

Notice of Seizure of a Conveyance for Personal Use Quantities of Controlled Substances

NOTE: *Although the following notice is required to be given in all cases involving the seizure of conveyances for drug related offenses, the procedures set forth below only apply to cases where the government decides to proceed to forfeiture and the owner or other interested party (including a lien holder) decides to contest the forfeiture in court.*

NOTICE OF EXPEDITED JUDICIAL FORFEITURE PROCEDURES

This notice is being provided in accordance with section 6080 of Public Law 100-690 to the person in possession of a conveyance (vessel, vehicle or aircraft) which was seized for a drug related offense. A separate notice will be mailed to the owner and other known parties in interest (including lien holders) explaining the legal and factual basis of the seizure as well as their rights.

You were in possession of a vessel, vehicle or aircraft which was seized for a drug related offense. The government may seek forfeiture of the property.

If the government wishes to forfeit the property, it may do so in an administrative proceeding by publishing a notice for three consecutive weeks, after which title to the conveyance (from the date of the violation) will vest in the United States. This proceeding is not subject to court review. However, you may obtain court review, by filing a claim with the U.S. Customs Service and by posting a cost bond in the amount of $5,000, or 10 per cent of the value of the seized conveyance, whichever is lower, but not less than $250. The claim and cost bond must be filed with the U.S. Customs Service within 20 days of the date of first publication.

If you file a claim and post a cost bond, the matter will be referred to the appropriate U.S. Attorney to institute judicial (court) forfeiture proceedings. You may petition the Attorney General for an expedited decision on whether the forfeiture action will proceed and for a determination of any rights or defenses you may have. If the Attorney General does not grant or deny your petition within 20 days after it is filed, the conveyance will be returned to you pending further forfeiture proceedings.

The Attorney General may:

(A) deny the petition and retain possession of the conveyance;
(B) grant the petition, move to dismiss the forfeiture action, if filed, and promptly release the conveyance to the owner;
(C) advise the petitioner that there is not adequate information available to determine the petition and promptly release the conveyance to the owner.

The Attorney General must file a complaint for forfeiture within 60 days of your filing a claim and posting a cost bond, unless the period is extended by the court. If the Attorney General does not file the complaint within the time allowed, the court shall order the return of the conveyance and the forfeiture may not proceed.

An owner of a conveyance may obtain release of the conveyance by providing security in the form of a bond equal to the value of the conveyance unless the conveyance is contraband, needed as evidence of a violation of law or because it is particularly suited for use in illegal activities by reason of its design or characteristics.

Port (or Area) Director

(b)(2),
(b)(7)(E)

[redacted]

[redacted]

(b)(2)

FORM CF 368
Collection Receipt or Informal Entry

1. NAME OF PAYER/IMPORTER

[redacted]

2. ADDRESS (Include ZIP Code)

Customs officer must record above serial number on all checks and money orders accepted in payment. (19 CFR 24.1(b))

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

COLLECTION RECEIPT OR INFORMAL ENTRY

3. TELEPHONE NO. ( )

4. DATE

19 CFR 4.23, 10.71, 123.4, 141.68, 143.23–143.25, 145 ... , 148.27

SAMPLE

RECEIPT

[redacted]		[redacted]	8. AMOUNT

9. T... COLL...TION: C... ...ite C... serial no. on all c... ...money ... accepted in payment. (19 CFR 24.1 (b)) ....

INFORMAL ENTRY

10. ...CRIPT... ...HAND... AND/OR H.T.S.U.S. NO.; G.O. NO.; VIOLATION	11. VALUE	12. RATE	13. DUTY

14. I.T./BL/AWB NO.

15. I.T. ORIGIN PORT

20. DUTY:

16. COUNTRY OF EXPORT

17. IMPORTATION DATE

21. I.R. TAX:

18. IMPORTING CARRIER

22. MERCHANDISE PROCESSING FEE:

I declare that the information above set forth is accurate to the best of my knowledge and belief and that I have not received and do not know of any other invoice than that attached.

19. IMPORTER OR AGENT SIGNATURE

X

23. OTHER:

24. TOTAL COLLECTION: Customs officer must write serial no. on all checks and money orders. (19 CFR 24.1(b))

25. CUSTOMS OFFICER SIGNATURE/BADGE NO.

26. TOTAL CASH

IMPORTER/PAYER MAY PROTEST/PETITION DUTIES/PENALTIES COLLECTED TO THE APPROPRIATE DISTRICT DIRECTOR IN ACCORDANCE WITH CUSTOMS REGULATIONS.

PART 1 (WHITE)–COLLECTION COPY
PART 2 (PINK)–PAYER COPY
PART 3 (YELLOW)–RECORD COPY

PART 1–COLLECTION

Customs Form 368 (010791)

FORM CF 3171 (front)

Application—Permit—Special License—Unlading—Lading—Overtime Services

Form Approved OMB No. 1515-0013

DEPARTMENT OF THE TREASURY
United States Customs Service

APPLICATION-PERMIT-SPECIAL LICENSE UNLADING-LADING-OVERTIME SERVICES

19 CFR 4.10, 4.30, 4.37, 4.39, 4.91, 10.60, 24.16, 122.29, 122.38, 123.8, 146.32, 146.34

CUSTOMS USE ONLY
APPROVED
No.
Date/Time
Signature of Customs Officer

1. Name of Vessel, Vehicle or Aircraft
2. Port
3. Flag
4. Name and Nationality of Owner/Operator
5. Name/Phone [illegible] Agent
   Day Pho[illegible] ( )
   Night Phone
6. Arriving from (Port Name and Country)
7. Date/Time of Arrival
8. Locations (Dock/Terminal)*

9. Application is made for a permit for the operations indicated:

☐ (1) To unlade merchandise (intended to be unladen at this port, as shown by the ma[illegible]), bagg[illegible] or passengers. To [illegible]har[illegible] [illegible]st, and to land "in bond" merchandise. (Sec. 551, Tariff Act of 1930).

☐ (2) To land supplies, ship's stores, sea stores, or equipment not to be rel[illegible] subject, ho[illegible]er, to [illegible] or duty-paid [illegible]ry (Sec. 446, Tariff Act of

☐ (3) To lade merchandise or baggage requiring Customs supervision

☐ (4) To land and release for repair, adjustment, or refilling and t[illegible] [illegible]de unde[illegible] [illegible]stom[illegible] [illegible]rvision arti[illegible] [illegible]rier's equipment. (Articles to be reverse side hereof showing date and hour of unlading and [illegible].) The [illegible]gned certifies the a[illegible]es listed on the reverse hereof for release under this term is to be landed only for the purpose mention[illegible] [illegible]s item[illegible] will be reladen on this carrier.

☐ (5) Other ______

10. Itinerary of Vessel/Aircraft (show port country an[illegible] [illegible]re date[illegible] [illegible]r e[illegible] voyag[illegible] [illegible]luding U.S. itinerary)*

11. TYPE OF C[illegible] ☐ Co[illegible]ner ☐ [illegible] Bulk ☐ Bulk ☐ Other (Specify) ______

List all carri[illegible] [illegible]cluding [illegible]arriers sha[illegible] [illegible]te[illegible] [illegible]ace aboard the vessel and check the box that describes how the carrier presented the cargo manifes[illegible]

[illegible]	[illegible]MS	CF 1302	Paperless	SCAC	AMS	CF 1302	Paperless

13. Application is made for a special license for overtime services of Customs officers and employees for:

☐ Entrance, Clearance ☐ Unlading, lading, etc. ☐ Other: ______

☐ on ______ (Date) at ______ (Time) or ☐ Per supplemental oral request

14. Bond No.
15. Application is made for a Term Permit and Special License From: To:
16. Principal on Bond
17. Surety Company Code
18. Amount of Bond
19. Date of Bond
20. Importer Number (Party to be billed; show hyphens)
21. Address of Agent
22. Signature
23. Date

This PERMIT is not valid until properly lodged with a Customs officer at the point of discharge and all operations indicated therein are performed under Customs supervision.

*use back for additional space; (Instructions and Paperwork Reduction Act Notice on reverse)

Customs Form 3171 (01/02)

FORM CF 3171 (back)

Application—Permit—Special License—Unlading—Lading—Overtime Services

CONTINUED FROM ITEM #9 (4): RECORD OF ARTICLES RELEASED AND RELADEN

UNLADEN AND RELEASED						RELADEN		
Date	Time	Description of Articles	Released to		Insp. Badge #	Date	Time	Insp. Badge #
			Signature	Company				

Continued from # 8 – additional Locations:

Continued from # 9 (5) – Other:

Continued from # 10 – additional Itinerary of Vessel:

Continued from # 12 – additional SCAC Codes:

SCAC	AMS	CF 1302	Paperless	SCAC	AMS	CF 1302	Paperless

INSTRUCTIONS

Customs Form 3171 shall be filed in duplicate. (When a term permit is requested, additional copies may be required for local purposes). Items shall be completed as follows:

1. Name and number of vessel, vehicle or aircraft (On term permit "Not Applicable.")
2. Port at which application is filed.
3. Flag of vessel.
4. Name of shipping company, airlines etc., which owns or operates the vessel, vehicle or aircraft and their nationality.
5. Name and day/night phone numbers of party filing application.
6. Name of port or place and country from which a vessel, vehicle, or aircraft is arriving. (On Term Permit show "Not applicable.")
7. Give the date of arrival or expected arrival when request covers a specific vessel, vehicle, or aircraft.
8. List all places of lading, unlading, etc. If request is for overtime services only state where services are to be performed.
9. Check appropriate items.
10. Show port, country and sailing dates for the itinerary of the vessel/aircraft, including U.S. itinerary.
11. Check the appropriate box/boxes.
12. List all carriers, including carriers sharing or chartering space onboard the vessel and check the box that describes how the carrier presented the cargo manifest.
13. Indicate purpose for which services are requested and date and time. (If date and time are not known, check "per supplemental oral request.")
14. Self-Explanatory.
15. When requesting a term permit, show dates or period to be covered.

16-21. Self-Explanatory.

22-23. Signature and date of party submitting request.

PAPERWORK REDUCTION ACT NOTICE: The Paperwork Reduction Act of 1995 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Customs Service laws of the United States. This form is used by carriers to request specific Customs services relating to the lading or unlading of merchandise and by Customs to authorize requested activities. It is also used to permit and control various statutes. Another major use of this form is to request Customs services during other than regular hours of service. It is mandatory.

Statement Required by 5 CFR 1320.21: The estimated average burden associated with this collection of information is 6 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to U.S. Customs Service, Information Services Branch, Washington, DC 20229, and to the Office of Management and Budget, Paperwork Reduction Project (1515-0013), Washington, DC 20503. ***DO NOT*** send completed form(s) to either of these offices.

FORM CF 3461
Entry/Immediate Delivery

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

Form Approved
OMB No. 1515-0069

ENTRY/IMMEDIATE DELIVERY

19 CFR 142.3, 142.16, 142.22, 142.24

1. ARRIVAL DATE	2. ELECTED ENTRY DATE	3. ENTRY TYPE CODE/NAME	4. ENTRY NUMBER
5. PORT	6. SINGLE TRANS. BOND	7. BROKER/IMPORTER FILE NUMBER	
	8. CONSIGNEE NUMBER		...RTER NUMBER
10. ULTIMATE CONSIGNEE NAME		11. IMPORTER OF RECORD NAME	
12. CARRIER CODE	13. VOYAGE/FLIGHT/TRIP	14. LO... ...DS–CO... NAME(S)	
15. VESSEL CODE/NAME			
16. U.S. PORT OF UNLADING	17. MANIFEST NUM...	18. ...	19. TOTAL VALUE
20. DESCRIPTION OF MERCHANDISE			

21. IT/BL/AWB CODE	22. IT/BL/AWB NO.	...N... QUANT...	...S. NUM...	25. COUNTRY OF ORIGIN	26. MANUFACTURER NO.

SAMPLE

... CERTIFICATION

I here... ...ake ... ...tion for entry/immediate delivery. I certify that the ... ...ation is accurate, the bond is sufficient, valid, and current, and that all requirements of 19 CFR Part 142 have been met.

SIGNATURE OF APPLICANT

X

PHONE NO.	DATE

29. BROKER OR OTHER GOVT. AGENCY USE

28. CUSTOMS USE ONLY

☐ OTHER AGENCY ACTION REQUIRED, NAMELY:

☐ CUSTOMS EXAMINATION REQUIRED.

☐ ENTRY REJECTED, BECAUSE:

DELIVERY AUTHORIZED:	SIGNATURE	DATE

Paperwork Reduction Act Notice: This information is needed to determine the admissibility of imports into the United States and to provide the necessary information for the examination of the cargo and to establish the liability for payment of duties and taxes. Your response is necessary.

Statement Required by 5 CFR 1320.21: The estimated average burden associated with this collection of information is 15 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to U.S. Customs Service, Paperwork Management Branch, Washington, DC 20229, or the Paperwork Reduction Project (1515-0069), Office of Management and Budget, Washington, DC 20503.

Customs Form 3461 (010189)

FORM CF 4607

Notice of Abandonment and Assent to Forfeiture of Prohibited or Seized Merchandise and Certificate of Destruction

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

NOTICE OF ABANDONMENT AND ASSENT TO FORFEITURE OF PROHIBITED OR SEIZED MERCHANDISE AND CERTIFICATE OF DESTRUCTION

19 CFR Part 162

1. PORT	2. DATE	3. SEIZURE NO.

4. DESCRIPTION OF MERCHANDISE

SAMPLE

PLEASE PRINT:

5. NAME	6. ADDRESS

I hereby abandon all claim to the above-described articles, and waive any further rights or proceedings relative to these articles, other than my right to file a petition for administrative relief.

7. SIGNATURE OF IMPORTER	8.DATE	9. WITNESS (CUSTOMS OFFICER)	10.DATE

CUSTOMS USE ONLY — CERTIFICATE OF DESTRUCTION

11. LOCATION	12. DATE	13. METHOD OF DESTRUCTION

14. SIGNATURE OF CUSTOMS OFFICER	15. WITNESS

Customs Form 4607 (09/00)

FORM CF 4609

Petition for Remission or Mitigation of Forfeitures and Penalties Incurred

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

OMB No. 1515-0052

PETITION FOR REMISSION OR MITIGATION OF FORFEITURES AND PENALTIES INCURRED

19 U.S.C. 1618; 19 CFR 171.1

1. PORT	2. SEIZURE OR PENALTY NO.

3. DESCRIPTION OF MERCHANDISE

4. NAME	5. ADDRESS

I petition for the release of the seized above-described merchandise and for relief from liability because of the following mitigating circumstances.

6. SIGNATURE	7. ADDRESS	8. DATE

Paperwork Reduction Act Notice: This request is in accordance with the Paperwork Reduction Act of 1995. We ask for the information in order to carry out the laws and regulations administered by the U.S. Customs Service. This form is used by persons who are requesting mitigation of a penalty or remission of a forfeiture which has been incurred under the Customs laws or a law administered by Customs. It is required to obtain this benefit. The estimated average burden associated with this collection of information is 15 minutes per respondent depending on individual circumstances. Comments concerning the accuracy of this burden estimates and suggestions for reducing this burden should be directed to the U.S. Customs Service, Reports Clearance Officer, Information Services Branch, Washington, DC 20229, and to the Office of Management and Budget, Paperwork Reduction Project (1515-0052), Washington, DC 20503.

(b)(2)
(b)(7)(E)

[redacted]

[redacted]

[redacted]	[redacted]

[redacted]

[redacted]	[redacted]
[redacted]	
[redacted]	[redacted]
[redacted]	[redacted]
[redacted]	[redacted]

[redacted] [redacted]

FORM CF 4647 (front)

Notice to Mark and/or Notice to Redeliver

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

NOTICE TO MARK
AND/OR
NOTICE TO REDELIVER

19 CFR 134.51, 134.52, 141.113

SECTION I (To Be Completed By Customs)

1. FROM

2. NAME OF CONTACT PERSON

3. TELEPHONE NO.

4. TO *(Importer of Record Name and Address)*:

ENTRY DATA

5. PORT OF ENTRY

6. ENTRY NO.

7. DATE OF ENTRY

8. BROKER OR IMPORT[illegible] NO.

The merchandise described below is in violation of statutes(s)/regulation(s) as indicated, and cann[illegible] entered [illegible] the commerce of the [illegible] until b[illegible] into conformity as noted below in Section II. If it is not brought into conformity, redelivered, exported, or destr[illegible] Custom[illegible] Supervision within 30 day[illegible] of this Notice or the time specified by another Government agency having jurisdiction over the importation, [illegible] damages and [illegible] criminal/civil penalties [illegible] apply.

9. STATUTE(S)/REGULATION(S) VIOLATED

☐ 19 U.S.C. 1304 (Section 304, Tariff Act of 1930) (Country of Origin Marking Violation)

☐ Other, Namely:

10. DESCRIPTION OF MERCHANDISE	11. QUAN[illegible]	12. [illegible]FYING MARKS AND NUMBERS	13. SHIPPER/MANUFACTURER

SECTION II (To Be Completed by Customs)

14. ACTIO[illegible] REQU[illegible] O[illegible] IMPO[illegible]ER

☐ Merchandise [illegible] brought into con[illegible] as [illegible] below or returned to Customs custody within 30 days of this Notice or other time specified.

☐ Markin[illegible] other [illegible] action [illegible] be done under Customs supervision.

☐ Custom[illegible] of [illegible] or other corrective action not required. After all merchandise has been brought into conformity with cited statute([illegible])ulation(s), com[illegible] the certification below and return copy to Customs ☐ with ☐ without a sample.
WARNI[illegible] All merchandise must be retained until you are notified by Customs that corrective action is acceptable.

☐ Merch[illegible] m[illegible] redelivered to Customs within 30 days from date of this notice or other time specified.

15. REMARKS/INSTRUCTIONS/O[illegible] ACT[illegible]N REQUIRED OF IMPORTER

16. SIGNATURE OF CUSTOMS OFFICER

17. DATE

SECTION III — IMPORTER CERTIFICATION *(To Be Completed By Importer/Authorized Agent)*

IMPORTER:— APPROPRIATE ITEMS MUST BE COMPLETED, SIGNED, AND DATED BEFORE ACCEPTANCE BY CUSTOMS.

☐ Merchandise to be ☐ exported. ☐ destroyed under Customs supervision in lieu of marking or other required corrective measures.

PLACE	DATE	TIME

I (We) guarantee the payment of all expenses incident to the above action.

☐ I certify that all merchandise has been marked to indicate the country of origin as required by 19 U.S.C. 1304, or otherwise brought into compliance with cited statute(s) or regulation(s). Sample ☐ is ☐ is not submitted herein. Merchandise and original containers being held intact and available for Customs inspection at: *(Indicate Place and Phone No.)*

SIGNATURE OF IMPORTER OR AUTHORIZED AGENT	TITLE	TELEPHONE	DATE
X			

SECTION IV (To Be Completed By Customs)

☐ Merchandise excepted from marking under

☐ Merchandise has been legally marked or otherwise brought into conformity with cited statute(s)/regulation(s): ☐ under Customs supervision ☐ certification accepted.

☐ Merchandise was ☐ exported ☐ destroyed under Customs supervision. ☐ Other, namely:

SIGNATURE OF CUSTOMS OFFICER	DATE

Customs Form 4647 (121592)

CUSTOMS FORM 4647 INFORMATION AND INSTRUCTIONS

This form is notification that the imported merchandise is not in conformity with statutory or regulatory requirements and must be marked, labeled, or otherwise brought into conformity with the applicable requirements within 30 days of this notice. The form also serves as a redelivery notice and requires redelivery to Customs custody within the specified time.

The following instructions are provided to assist importers in fulfilling the statutory and regulatory obligations.

SECTIONS I AND II: COMPLETED BY THE CUSTOMS SERVICE.

SECTION III: COMPLETED BY THE IMPORTER OF RECORD OR AUTHORIZED AGENT.

1. Retain control of all merchandise described on the Customs Form 4647. The merchandise must be held intact; it cannot be moved or distributed until authorized by the Customs Service.

2. Marking and/or additional instructions are provided in SECTION II.

3. Upon completion of marking, complete the appropriate item(s). SIGNATURE MUST BE THAT OF THE **IMPORTER OR AUTHORIZED AGENT.**

4. Identify the location where the merchandise will be available for Customs verification and provide a contact telephone number.

5. Upon completion of SECTION III, submit the "Return to Customs" copy of the form with a sample, if requested, to the office specified in SECTION I of the form. NOTE: Appropriate items must be completed, signed, and dated before acceptance by Customs.

SECTION IV: COMPLETED BY THE CUSTOMS SERVICE.

Upon return of the Customs Form 4647, Customs will review the form to ensure that SECTION III has been completed, signed, and dated by the IMPORTER OF RECORD OR AUTHORIZED AGENT, and take one of the following actions:

1. A Customs officer will visit your premises to verify your certification of marking and to notify you whether or not it is acceptable.

2. Notify you (in writing) that (a) the marking or corrective action is acceptable and the merchandise is officially released by Customs; or (b) the marking or corrective action is not acceptable and that the merchandise must be redelivered to Customs custody within the prescribed time.

If you have any questions or find that the marking procedure or other corrective action requires more than 30 days, contact the office indicated in SECTION I.

FORM CF 4790 (front)
Report of International Transportation of Currency or Monetary Instruments

(U.S. Customs Use Only)

Control No.

31 U.S.C. 5316; 31 CFR 103.23 and 103.27

▶ Please type or print.

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

REPORT OF INTERNATIONAL TRANSPORTATION OF CURRENCY OR MONETARY INSTRUMENTS

OMB No. 1506-001

▶ This form is to be filed with the United States Customs Service

▶ For Paperwork Reduction Act Notice and Privacy Act Notice see back of form.

Part I FOR A PERSON DEPARTING FROM OR ENTERING THE UNITED STATES, OR A PERSON SHIPPING, MAILING, OR RECEIVING CURRENCY OR MONETARY INSTRUMENTS. (IF ACTING FOR ANYONE ELSE, ALSO COMPLETE PART II BELOW.)

1. NAME (Last or family, first, and middle)
2. IDENTIFICATION NO. (See instructions)
3. DATE OF BIRTH (Mo./Day/Yr.)
4. PERMANENT ADDRESS IN UNITED STATES OR ABROAD
5. YOUR COUNTRY OR COUNTRIES OF CITIZENSHIP
6. ADDRESS WHILE IN THE UNITED STATES
7. PASSPORT NO. & COUNTRY
8. U.S. VISA DATE
9. PLACE UNITED STATES VISA WAS ISSUED
10. IMMIGRATION ALIEN NO. (If any)

11. IF CURRENCY OR MONETARY INSTRUMENT IS ACCOMPANIED BY A PERSON, COMPLETE 11a OR 11b

A. EXPORTED FROM THE UNITED STATES — Departed From: (U.S. Port /City in U.S.) — Arrived At: (Foreign City/Country)

B. IMPORTED INTO THE UNITED STATES — Departed From: (Foreign City/Country) — Arrived At: (City in U.S.)

12. IF CURRENCY OR MONETARY INSTRUMENT WAS MAILED OR OTHERWISE SHIPPED, COMPLETE 12a THROUGH 12f

12a. DATE SHIPPED (Mo./Day/Yr.)
12b. DATE RECEIVED (Mo./Day/Yr.)
12c. METHOD OF SHIPMENT (e.g., U.S. Mail, Public Carrier, etc.)
12d. NAME OF CARRIER
12e. SHIPPED TO (Name and Address)
12f. RECEIVED FROM (Name and Address)

Part II INFORMATION ABOUT PERSON(S) OR BUSINESS ON WHOSE BEHALF IMPORTATION OR EXPORTATION WAS CONDUCTED

13. NAME (Last or family, first, and middle or Business Name)
14. PERMANENT ADDRESS IN THE UNITED STATES OR ABROAD
15. TYPE OF BUSINESS ACTIVITY, OCCUPATION, OR PROFESSION
15a. IS THE BUSINESS A BANK? ☐ YES ☐ NO

Part III CURRENCY AND MONETARY INSTRUMENT INFORMATION (SEE INSTRUCTIONS ON REVERSE)(To be completed by everyone)

16. TYPE AND AMOUNT OF CURRENCY/MONETARY INSTRUMENTS		VALUE IN U.S. DOLLARS
Currency and Coins	☐ ▶	$
Other Monetary Instruments (Specify type, issuing entity and date, and serial or other identifying number.)	☐ ▶	$
(TOTAL)	☐ ▶	$

17. IF OTHER THAN U.S. CURRENCY IS INVOLVED, PLEASE COMPLETE BLOCKS A AND B. ☐
A. Currency Name
B. Country

Part IV SIGNATURE OF PERSON COMPLETING THIS REPORT

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief it is true, correct and complete.

18. NAME AND TITLE (Print)
19. SIGNATURE
20. DATE OF REPORT

U.S. CUSTOMS USE ONLY				COUNT VERIFIED Yes No	VOLUNTARY REPORT Yes No
DATE	AIRLINE/FLIGHT/VESSEL	LICENSE PLATE STATE/COUNTRY	NUMBER	INSPECTOR (Name and Badge Number)	

Customs Form 4790 (09/01)

FORM CF 4790 (back)

Report of International Transportation of Currency or Monetary Instruments

GENERAL INSTRUCTIONS

This report is required by 31 U.S.C. 5316 and Treasury Department regulations (31 CFR 103).

Who Must File.– (1) Each person who physically transports, mails, or ships, or causes to be physically transported, mailed, or shipped currency or other monetary instruments in an aggregate amount exceeding $10,000 at one time from the United States to any place outside the United States or into the United States from any place outside the United States, and (2) Each person who receives in the United States currency or other monetary instruments in an aggregate amount exceeding $10,000 at one time which have been transported, mailed, or shipped to the person from any place outside the United States.

A TRANSFER OF FUNDS THROUGH NORMAL BANKING PROCEDURES WHICH DOES NOT INVOLVE THE PHYSICAL TRANSPORTATION OF CURRENCY OR MONETARY INSTRUMENTS IS NOT REQUIRED TO BE REPORTED.

Exceptions.–In addition, reports are not required to be filed by: (1) a Federal Reserve bank, (2) a bank, a foreign bank, or a broker or dealer in securities in respect to currency or other monetary instruments mailed or shipped through the postal service or by common carrier, (3) a commercial bank or trust company organized under the laws of any State or of the United States with respect to overland shipments of currency or monetary instruments shipped to or received from an established customer maintaining a deposit relationship with the bank, in amounts which the bank may reasonably conclude do not exceed amounts commensurate with the customary conduct of the business, industry, or profession of the customer concerned, (4) a person who is not a citizen or resident of the United States in respect to currency or other monetary instruments mailed or shipped from abroad to a bank or broker or dealer in securities through the postal service or by common carrier, (5) a common carrier of passengers in respect to currency or other monetary instruments in the possession of its passengers, (6) a common carrier of goods in respect to shipments of currency or monetary instruments not declared to be such by the shipper, (7) a travelers' check issuer or its agent in respect to the transportation of travelers' checks prior to their delivery to selling agents for eventual sale to the public, (8) a person with a restrictively endorsed traveler's check that is in the coll...tion and reconciliation process after the traveler's check has been negotiated, nor by (9) a person engaged as a business in the transportation of currency, monet... ...uments and other commercial papers with respect to the transportation of currency or other monetary instruments overland between established offices of ... or brokers or dealers in securities and foreign persons.

WHEN AND WHERE TO FILE:

A. Recipients–Each person who receives currency or other monetary instruments in the United States shall file Form 4790, within ... days afte... of the currency or monetary instruments, with the Customs officer in charge at any port of entry or departure or by mail with the Commissioner of C... ...: Currency Transportation Reports, Washington DC 20229.

B. Shippers or Mailers–If the currency or other monetary instrument does not accompany the person enteri... departing the United ...es, Form 4790 ... be filed by mail on or before the date of entry, departure, mailing, or shipping with the Commissioner of Customs, Atte... Currency Transporta... Reports, W...gton DC 20229.

C. Travelers–Travelers carrying currency or other monetary instruments with them shall file ... ...e tim... entry into the United S... ...t the time of departure from the United States with the Customs officer in charge at any Customs por... ...y or dep... ...e.

An additional report of a particular transportation, mailing, or shipping of currency or th... ...netary instru...s, is not ...ired if a co... ...e and truthful report has already been filed. However, no person otherwise required to file a report sha...be exc... from liabili... failure to ...if, in... ...omplete and truthful report has not been filed. Forms may be obtained from any United States Customs S... ...ffice.

PENALTIES.– Civil and criminal penalties, including under certain circ... ...ces a f... ...more than $500,00... ...d imprisonment of not more than ten years, are provided for failure to file a report, filing a report containing ... ...l omis... ...or misstatement, or filing a false or fraudulent report. In addition, the currency or monetary instrument may be subject to seizure and for... ...ee 31 ... 5321 and 31 CFR 103.47; 31 U.S.C. 5322 and 31 CFR 103.49; 31 U.S.C. 5317 and 31 CFR 103.48.

DEFINITIONS:

Bank–Each agent, agency, branch or office within the Unite... ...ny pe... ...doi... ...siness ...one or more of the capacities listed: (1) a commercial bank or trust company organized under the laws of any ...e or of the Unit... ...a p... ...te ban... ...) a savings association, savings and loan association, and building and loan association organized under the laws of ... or of the Un... ...sured ...ution as defined in section 401 of the National Housing Act; (5) a savings bank, industrial bank or other thrift institu... ...redit union ... ...ized ... laws of any State or of the United States; and (7) any other organization chartered under the banking laws of any State and ... supervisio... ...he ban... ...visory authorities of a State other than a money service business; (8) a bank organized under foreign law; and (9) any ...nal ... associa... ...r corpo... acting under the provisions of section 25A of the Federal Reserve Act (12 U.S.C. Sections 611-632).

Foreign Bank–... ...d under fo... ...y, bra... or office located outside the United States of a bank. The term does not include an agent, agency, branc... ...ffice within the United S... ...bank ... ...ed under foreign law.

Broker or De... in Securities–A broker o... ...aler in securities, registered or required to be registered with the Securities and Exchange Commission under the Securities Ex...ge Act of...

Identification ... ...ividua... ...st e... their social security number, if any. However, aliens who do not have a social security number should enter passport or alien registration num... ...All ...ers should enter their employer identification number.

Monetary Instruments– (1) Coin o... ...rency of the United States or of any other country, (2) traveler's checks in any form, (3) negotiable instruments (including checks, promissory notes, a... money ord... ...n bearer form, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that title thereto passes upon delivery, (4) incomp... ...(including checks, promissory notes, and money orders) that are signed but on which the name of the payee has been omitted, and (5) securities or stock ... ...rm or otherwise in such form that title thereto passes upon delivery. Monetary instruments do not include (i) checks or money orders made payable to the order of a named person which have not been endorsed or which bear restrictive endorsements, (ii) warehouse receipts, or (iii) bills of lading.

Person–An individual, a corporation, a partnership, a trust or estate, a joint stock company, and association, a syndicate, joint venture or other unincorporated organization or group, an Indian Tribe (as that term is defined in the Indian Gaming Regulatory Act), and all entities cognizable as legal personalities.

SPECIAL INSTRUCTIONS:

You should complete each line which applies to you. **Part I.**--Blocks 12a and 12b, enter the exact date you shipped or received currency or monetary instrument(s). **Part II--Block 13, provide the complete name of the shipper or recipient on whose behalf the exportation or importation was conducted. Part III.**--Block 16, specify type of instrument, issuing entity, and date, serial or other identifying number, and payee (if any). Block 17, if currency or monetary instruments of more than one country is involved, attach a list showing each type, country of origin and amount.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on Form 4790 in accordance with 5 U.S.C. 552a(e)(3) is Public Law 91-508; 31 U.S.C. 5316; 5 U.S.C. 301; Reorganization Plan No. 1 of 1950; Treasury Department No.165, revised, as amended; 31 CFR 103; and 44 U.S.C. 3501.

The principal purpose for collecting the information is to assure maintenance of reports or records where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of the Customs Service and any other constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the Federal Government upon the request of the head of such department or agency. The information collected may also be provided to appropriate state, local, and foreign criminal law enforcement and regulatory personnel in the performance of their official duties.

Disclosure of this information is mandatory pursuant to 31 U.S.C. 5316 and 31 CFR Part 103. Failure to provide all or any part of the requested information may subject the currency or monetary instruments to seizure and forfeiture, as well as subject the individual to civil and criminal liabilities.

Disclosure of the social security number is mandatory. The authority to collect this number is 31 U.S.C. 5316(b) and 31 CFR 103.27(d). The social security number will be used as a means to identify the individual who files the record.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

The collection of this information is mandatory pursuant to 31 U.S.C. 5316, of Title II of the Bank Secrecy Act, which is administered by Treasury's Financial Crimes Enforcement Network (FINCEN).

Statement Required by 5 CFR 1320.8(b)(3)(iii) : The estimated average burden associated with this collection of information is 11 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to Financial Crimes Enforcement Center, 2070 Chain Bridge Road, Suite 200, Vienna, Virginia 22182.

<u>DO NOT</u> send completed form(s) to this office.

☆ U.S. GOVERNMENT PRINTING OFFICE: 2001-783-400

(b)(2)

[redacted]

[redacted]

(b)(2) [redacted]

[redacted]

[redacted]

[redacted]

FORM CF 5955A (front)

Notice of Penalty or Liquidated Damages Incurred and Demand for Payment

DEPARTMENT OF THE TREASURY UNITED STATES CUSTOMS SERVICE **NOTICE OF PENALTY OR LIQUIDATED DAMAGES INCURRED AND DEMAND FOR PAYMENT** 19 USC 1618, 19 USC 1623	Case Number Port Name and Code Investigation File No.

TO:

DEMAND IS HEREBY MADE FOR PAYMENT OF $ [illegible] ☐ Pe[illegible]es or ☐ Liqui[illegible]mages

assessed against you for violation or law or regulation, or breach of bond, as [illegible] below:

LAW OR REGULATION VIOLATED	BOND BREACHED

DESCRIPTION OF BOND (if any)	Form Number	Amount	Date
		$	

Name and Address of Principal on Bond

Name and Address of Surety on Bond	Surety Identification No.

If you feel there are extenuating circumstances, you have the right to object to the above action. Your petition should explain why you should not be penalized for the cited violation. Write the petition as a letter or in legal form; submit in (duplicate) (triplicate), addressed to the Commissioner of Customs, and forward to the FP&F Officer at

Unless the amount herein demanded is paid or a petition for relief is filed with the FP&F Officer within the indicated time limit, further action will be taken in connection with your bond or the matter will be referred to the United States Attorney.	TIME LIMIT FOR PAYMENT OR FILING PETITION FOR RELIEF (Days from the date of this Notice)

Signature	Title	Date
By		

Customs Form 5955A (08/00)

FORM CF 5955A (back)

Notice of Penalty or Liquidated Damages Incurred and Demand for Payment

Your Comments are Important

The Small Business and Regulatory Enforcement Ombudsman and 10 Regional Fairness Boards were established to receive comments from small businesses about federal agency enforcement activities and rate each agency's responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs, call 1-888-REG-FAIR (888-734-3247).

Please note: The National Ombudsman/RegFair Board process has no effect on your rights or obligations under the procedures of the agency on which you are commenting. You must still comply with all of that agency's processes and procedures.

Customs Form 5955A (08/00)(Back)

FORM CF 6051D (front)

Detention Notice and Custody Receipt for Detained Property

No. 0000000

U.S. CUSTOMS SERVICE

Detention Notice and Custody Receipt for Detained Property

Handbook 5200-09

1. Held for other agency? Yes ☐ No ☐ Name of Agency:	
2. Certified Mail No.	
3. Investigative Case No.	
4. General Order No.	
5. Exodus Command Center Notified? ☐ Yes Date: ☐ No Time:	

6. Port Code	7. Date of Detention (mm/dd/yyyy)	8. Time (Use 24 Hours)	9. Entry Number

10. Detained from:	11. Seal or Other ID No.
Name:	12. Misc. Nos.
Address:	13. Remarks:
Telephone No. ( )	14. FP&F No. (For Customs Lab Use Only) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐-☐☐
15. Point of Contact Information - Send all correspondence to: Telephone No. ( ) Fax No. ( )	16. Additional Information/Action Request from Importer/Exporter/Subject:

17. Reason for Detention:

18. Tests or Inquiries to be Conducted:

19. PROPERTY (By Line Item) Attach CF 58 if conveyance

a. Line Item No.	b. Description	c. Packages Number	c. Packages Type	d. Measurement Qty.	d. Measurement UM	e. Est. Dom. Value	f. Samples Sent to the Customs Lab Yes or No	Date
						$	Yes ☐ No ☐	/ /
						$	Yes ☐ No ☐	/ /
						$	Yes ☐ No ☐	/ /
						$	Yes ☐ No ☐	/ /

20. Detaining Officer Name

Print	Signature	Date
		/ /

21. ACCEPTANCE/CHAIN OF CUSTODY

a. Line Item No.	b. Description	c. Print Name/Title/Organization	d. Signature	e. Date

Shipments may be detained for up to 30 days, unless statutory authority or interagency agreement mandates that a longer period of time is required, or the importer/exporter/subject requests a longer detention period through the Port Director.

CF 6051A Continuation Sheet Attached? Yes ☐ No ☐

Customs Form 6051D (11/01)

Detention Notice and Custody Receipt for Detained Property

BLOCK DESCRIPTIONS (Fill in all sections that apply)

1. Held for other agency	Enter an "X" in the appropriate box to indicate yes or no. If yes, provide agency name.
2. Certified Mail No.	Enter number from Post Office receipt.
3. Investigative Case No.	Enter OI Investigative Case Number or IA File Number Only.
4. General Order No.	Enter the 15 digit General Order Number.
5. Exodus Command Center	Enter an "X" on the appropriate box to indicate yes or no. If yes, provide date and time.(Export detentions only)
6. Port Code	Enter the Port Code.
7. Date of Detention	Enter date of detention in month/day/year.
8. Time	Enter time of incident in 24 hour format (e.g. [illegible]0).
9. Entry No.	Enter the Entry Number.
10. Detained from	Enter the name, address and telephone number of the person whose property has been detained.
11. Seal or Other ID No.	Enter Baggage Claim Number, Evidence Bag Number, Customs seal, or any other identification attached to the property.
12. Misc. Nos.	Enter other agency case number, for example [illegible]
13. Remarks	Enter any remarks which may be relevant or which may be of assistance in storing or maintaining the property. Reference any previous CF6051D number.
14. FPF No.	Enter the FPF Number (**For Customs Lab Use Only**)
15. Point of Contact Information	Enter the local Customs office, SAIC, Port, or FPF address and telephone number, as appropriate.
16. Additional Information	Enter the information and/or action request from party-in-interest
17. Reason for Detention	Enter explanation of why the item(s) is/are being detained.
18. Tests or Inquiries to be Conducted	Enter the process being conducted to determine if item(s) is/are in violation.
19. **Property**	Enter information in items 19a through 19f.
19a. Line Item No.	Enter group items by tariff number or SEACATS category code. Line item number corresponds to the line item number in SEACATS.
19b. Description	Enter brief description of detained item.
19c. Packages	Enter the number and type of packaging containing the property. (e.g. BX=box, BA=bale, EN=envelope)
19d. Measurement	The block contains the quantity of the detained item given in the units of measure entered in the Unit of Measurement block. For NARCOTICS, the net weight is entered.
19e. Estimated Domestic Value	Enter the estimated domestic value of the item seized.
19f. Samples Sent to Lab	Enter an "X" in the box to determine if a sample was sent to the Customs Lab and list the date sent.
20. Detaining Officer Name	Enter printed name of detaining officer, sign and date (first officer taking custody of the property). This initiates the Chain of Custody for all items described in Block 19. Signature is for **ALL** line items, including any CF 6051A continuation sheet(s).
21. **Acceptance/Chain of Custody**	
21a. Line Item No.	Enter the line item number(s) from Block 19 being accepted. (e.g. 1,2,3 and 5; or 1-3, 5)
21b. Description	Enter item(s) being accepted. The word "ALL" or equivalent is **NOT** acceptable.
21c. Print Name	Enter the name/title/organization of the individual accepting custody of item(s)
21d. Signature	Have individual accepting custody of item(s) sign in this block.
21e. Date	Enter date custody is accepted.

FORM CF 6051S (front)
Custody Receipt for Seized Property and Evidence

U.S. CUSTOMS SERVICE

NO. 0000000

CUSTODY RECEIPT FOR SEIZED PROPERTY AND EVIDENCE

Handbook 5200-09

1. FPF No. ☐☐☐☐☐☐☐☐☐☐☐☐☐-☐☐

(b)(2) [redacted]

4. Prior Detention? Yes ☐ No ☐ If yes, CF 6051D No.________	5. Date Seized (mm/dd/yyyy) / /	6. Time Seized (Use 24 Hrs)	7. FDIN/Misc.
8. Seized From: Name: ______ Address: ______ ______ Telephone No. ( ) Ext:	9. Entry No.	10. Seal or other ID Nos.	
	11. Remarks:		
12. Send Correspondence to:			

13. **PROPERTY** (By Line Item) Attach CF 58 if conveyance

a. Line Item No.	b. Description	c. Packages Number	Type	d. Measurements Qty.	UM	e. Est. Dom. Value
						$
						$
						$
						$
						$
						$

14. Seizing Officer

Print Name	Signature	Date
		/ /

15. **ACCEPTANCE/CHAIN OF CUSTODY**

a. Line Item No.	b. Description	c. Print Name/Title/Organization	d. Signature	e. Date

CF 6051A Continuation Sheet Attached? Yes ☐ No ☐

Customs Form 6051S (11/01)

Customs Retains Original

CUSTODY RECEIPT FOR SEIZED PROPERTY AND EVIDENCE

Instructions

NOTE: Narcotics, currency, monetary instruments, DEA samples, and evidence to be used in court must be transferred on a separate CF 6051S. Initiate a separate CF 6051S or D when this form is used for property transfer to the contractor. When initiating a separate CF 6051S or D, ensure that the line item number corresponds to the line item number in SEACATS.

BLOCK DESCRIPTIONS (Fill in all sections that apply)

Block 1. FPF No.	Enter the 16-digit system generated FPF Case Number.
(b)(2) [redacted]	[redacted]
Block 4. Detention	Enter an "X" in the block if property had been DETAINED prior to seizure and attach Detention Notice (CF 6051D). List CF 6051D, if applicable.
Block 5. Date	Enter the date of seizure in month/day/year.
Block 6. Time	Enter time of incident in 24-hour format (e.g. 1600).
Block 7. FDIN/Misc.	Federal Drug Identification Number, Misc. (Other agency case number)
Block 8. Seized from	Enter the name, address and telephone number of the person whose property has been seized.
Block 9. Entry No.	Enter the Entry number.
Block 10. Seal and Other I.D. No.	Enter Baggage Claim number, Evidence Tag Number, Customs seal, or any other identification attached to the property.
Block 11. Remarks	Enter any remarks which may be relevant or which may be of assistance in storing or maintaining the property. **Reference any previous CF 6051 serial number.**
Block 12. Send Correspondence To	Enter the local Customs office, SAIC, Port, or FPF address, as appropriate.
Block 13. Property	For non-FPF evidence, complete sections as appropriate (OI/IA use). Information entered in items 13a through 13d should be the same as entered in SEACATS. See examples below:

Line Item No.	Description	Packages No. / Type	Measurement Qty / UM	Line Item No.	Description	Packages No. / Type	Measurement Qty / UM
1	Cocaine 50 bricks in 5 boxes	5 / boxes	100 / Kg	2	Shirts	10 / Cartons	1000 / Ea.

Block 13a. Line Item No.	Group items by tariff number or SEACATS category code. Line item number corresponds to the line item number in SEACATS.
Block 13b. Description	Enter a brief description of the seized item.
Block 13c. Number & Type of Packages	Enter the number and type of packaging containing the property. (e.g. BX=box, BA=bale, EN=envelope)
Block 13d. Quantity and Unit of Measurement	The block contains the quantity of the seized item given in the units of measure entered in the Unit of Measurement block. For NARCOTICS, the net weight is entered.
Block 13e. Estimated Domestic Value	Enter the estimated domestic value of the item seized.
Block 14. Seizing Officer	Printed name and signature of Seizing Officer and date (the first officer taking custody of the property). This initiates the Chain of Custody for all items described in block 13. Signature is for **ALL** line items, including any CF 6051A continuation sheet(s).
Block 15. Acceptance Chain of Custody	
Block 15a. Line Item No.	Enter the line item numbers from block 13 being accepted. (e.g. 1,2,3 and 5; or 1-3, 5)
Block 15b. Description	Specify item(s) being accepted. The word "ALL" or equivalent is **NOT** acceptable.
Block 15c. Print Name	Print the name, title and organization of the individual accepting custody of item(s).
Block 15d. Signature	Have the individual accepting custody of item(s) sign in this block.
Block 15e. Date	Enter date custody is accepted.

Customs Form 6051S (Back) (11/01)

FORM CF 6051A (front)
Custody Receipt for Detained or Seized Property (continuation sheet)

CUSTODY RECEIPT FOR DETAINED OR SEIZED PROPERTY
Handbook 5200-09

Continuation Sheet

1. Page ____________ of ____________
2. CF 6051S or D No. ____________

3. FPF No.	4. Investigative Case No. or IA File No.

5. PROPERTY (By Line Item) Attach CF 58 if conveyance — FOR DETENTIONS ONLY

a. Line Item No.	b. Description	c. Packages Number	c. Packages Type	d. Measurements Qty.	d. Measurements UM	e. Est. Dom. Value	f. Samples sent to the Customs Lab Yes or No	Date
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /
						$	Yes☐ No☐	/ /

6. ACCEPTANCE/CHAIN OF CUSTODY

a. Line Item No.	b. Description	c. Print Name/Title/Organization	d. Signature	e. Date

Customs Retains Original

Customs Form 6051A (11/01)

SAMPLE

CUSTODY RECEIPT FOR DETAINED OR SEIZED PROPERTY

Continuation Sheet Instructions

NOTE: Narcotics, currency, monetary instruments, DEA samples, and evidence to be used in court must be transferred on a separate CF 6051S. Initiate a separate CF 6051S or D when this form is used for property transfer to the contractor. When initiating a separate CF 6051S or D, ensure that the line item number corresponds to the line item number in SEACATS.

BLOCK DESCRIPTIONS (Fill in all sections that apply)

Block 1. Page ___ of ___	Enter page number and total numbe f pages luding the CF 6051S or CF 6051D.
Block 2. CF 6051S No.	Enter the serial number the CF 6051 f applicab
(b)(2) [redacted]	[redacted]
Block 5. Property	For non-S evide co ete sec ns as appropriate (OI/IA use). formati ente in s 5a through 5d sho irro mation o EACATS. See examples belo

Line Item No.	Description	Packages No. / Type	Measurement Qty / UM	Line Item No.	Description	Packages No. / Type	Measurement Qty / UM
1	Cocaine 50 bricks in 5 boxes	/	/ Kg	2	Shirts	10 / Cartons	1000 / Ea.

Block 5a. ine n No.	oup items by tariff number or SEACATS category code. Line item number corresponds to the Line Item number in SEACATS.
Block 5b. escriptio	Enter a brief description of the seized item.
Block 5c. Number & pe of Packages	Enter the number and type of packaging containing the property. (e.g. BX=box, BA=bale, EN=envelope)
Block 5d. Quantity and Unit of Measurement	The block contains the quantity of the seized item given in the units of measure entered in the Unit of Measurement Block; for Narcotics, the net weight is entered.
Block 5e. Estimated Domestic Value	Enter the estimated domestic value of the item seized.
Block 5f. Samples Sent to Lab (For Detention Only)	Enter an "X" in the box to determine if a sample was sent to the Customs Lab and list the date sent.
Block 6. **Acceptance Chain of Custody**	
Block 6a. Line Item No.	Enter the line item numbers from block 13 being accepted. (e.g. 1,2,3 and 5; or 1-3, 5)
Block 6b. Description	Enter item(s) being accepted. The word "ALL" or equivalent is **NOT** acceptable.
Block 6c. Print Name	Enter the name, title and organization of the individual accepting custody of items.
Block 6d. Signature	Have individual accepting custody of item(s) sign in this block.
Block 6e. Date	Enter date custody is accepted.

FORM CF 6051R (front)
Receipt for Property

U.S. CUSTOMS SERVICE
Receipt for Property
Handbook 5200-09

1. Reference No. ☐☐☐☐☐☐☐☐☐☐☐☐☐☐

2. Received By:	3. Received From:
(Print) Name:	(Print) Name:
Address:	Address:
Telephone No. ( )	Telephone No. ( )
Agency/Title:	Agency/Title:

4. FPF No. ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

5. Property			
a. Line Item No.	b. CF 6051 No.	c. Description of Item(s)	d. Amount or Quantity

6a. Received By (Signature)	6b. Date / /	6c. Print Name/ Title/ Organization
7a. Received From (Signature)	7b. Date / /	7c. Print Name/Title/Organization
8a. Witness (Signature)	8b. Date / /	8c. Print Name/Title/Organization

Customs Retains Original
Copy to Other Party

Customs Form 6051R (11/01)

Receipt for Property
Instructions

BLOCK DESCRIPTIONS (Fill in all sections that apply)

1. Reference No.	Enter the Investigative Case number.
2. Received By	Enter name, address, telephone number, agency and title of the person accepting custody of the property.
3. Received From	Enter name, address, telephone number, agency and title of the person from whom the property is being accepted.
4. FPF No.	Enter the 16 digit FPF Case Number (Use one CF 6051R per FPF No.).

5. PROPERTY	
a. Line Item No.	Enter S/A/S line item or other reference number.
b. CF 6051S No.	Enter the CF 6051S serial number if seized property or evidence is being released or turned over to another custodian.
c. Description	Enter a brief description of the item.
d. Amount or Quantity	This block contains the quantity of the item described in 4c. If weight, use "net". ([illegible] drugs with original packaging)

6. ACCEPTANCE/CHAIN OF CUSTODY	
6a. Received By	Signature of person accepting property.
6b. Date	Enter date person in 5a accepted custody of property.
6c. Received By	Print name, title and organization.
7a. Received From	Signature of person from whom property is received.
7b. Date	Enter date property is received.
7c. Received From	Print name, title and organization.
8a. Witness	Signature of person witnessing transaction.
8b. Date	Enter date person in 7a witnessed transaction.
8c. Witness	Print name, title and organization.

APHIS/FWS USE ONLY	**WELCOME TO THE UNITED STATES**	CUSTOMS USE ONLY

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

FORM APPROVED
OMB NO. 1515-0041

CUSTOMS DECLARATION

19 CFR 122.27, 148.12, 148.13, 148.110, 148.111

Each arriving traveler or responsible family member must provide the following information (only ONE written declaration per family is required):

1. Family Name

2. First (Given) Name | 3. Middle Initial(s) | 4. Birth Date *(day/mo/yr)*

5. Airline/Flight No. or Vessel Name or Vehicle License No. | 6. Number of Family Members Traveling With You

7. (a) Country of Citizenship | 7. (b) Country of Residence

8. (a) U.S. Address *(Street Number/Hotel/Mailing Address in U.S.)*

8. (b) U.S. Address *(City)* | 8. (c) U.S. Address *(State)*

9. Countries visited on this trip prior to U.S. arrival

a.	b.
c.	d.

10. The purpose of my (our) trip is (was): *(Check one or both boxes, if applicable)*	☐ Business	☐ Personal
11. I am (We are) bringing fruits, plants, meats, food, soil, birds, snails, other live animals, wildlife products, farm products; or, have been on a farm or ranch outside the U.S.:	☐ Yes	☐ No
12. I am (We are) carrying currency or monetary instruments over $10,000 U.S., or foreign equivalent:	☐ Yes	☐ No
13. I have (We have) commercial merchandise, U.S. or foreign: *(Check one box only)*	☐ Yes	☐ No
14. The total value of all goods, including commercial merchandise, I/we purchased or acquired abroad and am/are bringing to the U.S. is:	$ ______ *(U.S. Dollars)*	

(See the instructions on the back of this form under "MERCHANDISE" and use the space provided there to list all the items you must declare. If you have nothing to declare, write "- 0 -" in the space provided above.)

SIGN BELOW AFTER YOU READ NOTICE ON REVERSE

I have read the notice on the reverse and have made a truthful declaration.

X

Signature | Date *(day/month/year)*

U.S. Customs use only – Do not write below this line – U.S. Customs use only

INSPECTOR'S BADGE NUMBER	STAMP AREA
TIME COMPLETED	

Customs Form 6059B (012799)

NOTICE

ALL PERSONS ARE SUBJECT TO FURTHER QUESTIONING AND THEIR PERSONS, BELONGINGS, AND CONVEYANCE ARE SUBJECT TO SEARCH. (19 CFR 162.3 - 162.6)

The unlawful importation of controlled substances (narcotics, chemicals, prescription medicines if not accompanied by a prescription, etc.) regardless of amount is a violation of U.S. law.

AGRICULTURAL AND WILDLIFE PRODUCTS

To prevent the entry of dangerous agricultural pests and prohibited wildlife, the following are restricted: Fruits, vegetables, plants, plant products, soil, meats, meat products, birds, snails, and other live animals or animal products, wildlife and wildlife products. Failure to declare all such items to a Customs/Agricultural/Wildlife officer can result in penalties and the items may be subject to seizure.

CURRENCY AND MONETARY INSTRUMENTS

The transportation of currency or monetary instruments, REGARDLESS OF AMOUNT, IS LEGAL; however, if you take out of or bring into the United States more than $10,000 (U.S. or foreign equivalent, or a combination of the two) in coin, currency, traveler's checks or bearer instruments such as money orders, personal or cashier's checks, stocks or bonds, you are required BY LAW to FILE a report on Form 4790 with the U.S. Customs Service. If you have someone else carry the currency or instruments for you, you must also file the report. FAILURE TO FILE THE REQUIRED REPORT OR FAILURE TO REPORT THE TOTAL AMOUNT YOU ARE CARRYING MAY LEAD TO THE SEIZURE OF ALL THE CURRENCY OR INSTRUMENTS, AND MAY SUBJECT YOU TO CIVIL PENALTIES AND/OR CRIMINAL PROSECUTION.

MERCHANDISE

VISITORS (NON-RESIDENTS) must declare in item 14 the total v[illegible] all artic[illegible]ended for others and all items intended to be sold or left in the U.S. Th[illegible]ifts an[illegible]mercial items or samples. (EXCEPTION: Your own personal eff[illegible]ch as cl[illegible], pers[illegible]welry and camera equipment, luggage, etc., need not be decla[illegible]

U.S. RESIDENTS must declare in item 14 the total va[illegible] ALL articles, [illegible]ding comm[illegible] goods and samples, they acquired abroa[illegible]ther ne[illegible]sed; duti[illegible] not; and wh[illegible]tained by purchase, received as a gift, o[illegible]se), inc[illegible] tho[illegible]e purchased in [illegible] FREE STORES IN THE U.S. OR ABROA[illegible] are in t[illegible]sion at the time of arriv[illegible] Articles which you acquired on this trip maile[illegible]oad, (ot[illegible]n articles acquired in insular possessions and various Caribbean Basin co[illegible] dutiable [illegible] their arrival in the U.S.

THE AMOUNT OF [illegible]BE PAID wi[illegible]ed by a [illegible]ms officer. U.S. residents are normally entitled to a [illegible]emption o[illegible]00 o[illegible]se items [illegible]mpanying them; non-residents are normally ent[illegible]emption [illegible]100. [illegible]is norm[illegible] flat rate of 10% on the first $100[illegible]above the exemp[illegible] th[illegible]ue of [illegible]cls de[illegible] in item 14 EXCEEDS $1400 PER PERS[illegible] list ALL article[illegible]w a[illegible]w p[illegible] paid in [illegible] dollars or, for gifts, fair retail value. P[illegible]be all articles [illegible]ir co[illegible]s and material. For example: MAN'S WOOL KN[illegible]; DIAMOND [illegible] GOL[illegible]tc. Also, please have all your receipts ready to pre[illegible] to th[illegible]oms officer[illegible]quested. [illegible] will help to facilitate the inspection process.

COM[illegible]RCIAL [illegible]ANDISE [illegible]be defined as articles for sale, for soliciting orders, or other good[illegible] co[illegible]onal ef[illegible] of the traveler.

[illegible]OU HAVE ANY QUESTIONS ABOUT WHAT MUST BE R[illegible]PORTED OR DECLARED, ASK A CUSTOMS OFFICER

DES[illegible]IPTION OF ARTICLES (list ma[illegible]e continued on another Form 6059B)	VALUE	CUSTOMS USE
TOTAL ▷		

Paperwork Reduction Act Notice: The information collected on this form is needed to carry out the Customs, Agriculture, and Currency laws of the United States. We need it to insure that travelers are complying with these laws and to allow us to figure and collect the right amount of duty and taxes. Your response is mandatory. The estimated average burden associated with this collection of information is 3 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to U.S. Customs Service, Information Services Group, Washington, D.C. 20229. DO NOT send completed form(s) to this office.

*U.S. GPO: 646-475-2000 **Customs Form 6059B (012799)(Back)**

FORM 7501 (front)

Entry Summary

DEPARTMENT OF THE TREASURY

United States Customs Service

ENTRY SUMMARY

Form Approved OMB No. 1515-0065

1. Entry No.	2. Entry Type Code	3. Entry Summary Date
4. Entry Date	5. Port Code	
6. Bond No.	7. Bond Type Code	8. Broker/Importer File No.

9. Ultimate Consignee Name and Address	10. Consignee No.	11. Importer of Record Name and Address	12. Importer No.
		13. Exporting Country	14. [illegible]
		15. Country of Origin	16. Missing Documents
State		17. I.T. No.	
19. B/L or AWB No.	20. Mode of Transportation	21. Manufacturer I.D.	22. [illegible]ference No.
23. Importing Carrier	24. Foreign Port of Lading	25. [illegible] Goods [illegible]o.	
26. U.S. Port of Unlading	27. Import Date		

28. Line No.	29. Description of Merchandise: 30. A. HTSUS No. B. ADA/CVD Case No.	31. A. Gross Weight B. Manifest Qty.	32. Net Quantity in HTSUS Units	33. A. [illegible]ed Value B. [illegible] C. R[illegible]ship	34. A. HTSUS Rate B. ADA/CVD Rate C. I.R.C. Rate D. Visa No.	35. Duty and I.R. Tax: Dollars	Cents

36. Declaration of Importer of Record (Owner or Purchaser) or Authorized Agent

I declare that I am the

☐ importer of record and that the actual owner, purchaser, or consignee for customs purposes is as shown above. OR ☐ owner or purchaser or agent thereof.

I further declare that the merchandise

☐ was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true. OR ☐ was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief.

I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate customs officer any information showing a different state of facts.

▼ U.S. CUSTOMS USE ▼		TOTALS
A. Liq. Code	B. Ascertained Duty	37. Duty
	C. Ascertained Tax	38. Tax
	D. Ascertained Other	39. Other
	E. Ascertained Total	40. Total

Notice required by Paperwork Reduction Act of 1995: This information is needed to ensure that importers/exporters are complying with U.S. Customs laws, to allow us to compute and collect the right amount of money, to enforce other agency requirements, and to collect accurate statistical information on imports. Your response is mandatory. (Continued on back of form.)

41. Signature of Declarant, Title, and Date

PART 1 -- RECORD COPY

Customs Form 7501 (12/01)

FORM 7501 (back)
Entry Summary

PAPERWORK REDUCTION ACT NOTICE CONTINUED FROM OTHER SIDE

Statement Required by 5 CFR 1320.21: When this form is used for a formal entry, the estimated average burden associated with this collection of information is 20 minutes per respondent or recordkeeper depending on individual circumstances. (When this form is used for an informal entry, the estimated burden is 5 minutes.) Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to U.S. Customs Service, Information Services Branch, Washington DC 20229. *DO NOT send completed form(s) to this office.*

FORM 7512 (front)

Transportation Entry and Manifest of Goods Subject to Customs Inspection and Permit

19 CFR 10.60, 10.61, 123.41, 123.42

.... Entry No. ....

Port ....

Date ....

TRANSPORTATION ENTRY AND MANIFEST OF GOODS SUBJECT TO CUSTOMS INSPECTION AND PERMIT

U.S. CUSTOMS SERVICE

O.M.B. No. 1515-0005

Entry No. ....

Class of Entry ....
(I.T.) (T.E.) (WD.1E) (Drawback, etc.)

PORT CODE NO. .... FIRST U.S. PORT OF UNLADING ....

PORT OF .... DATE ....

Entered or imported by .... Importer/IRS # .... to be shipped

in bond via .... (C.H.L. number) .... (Vessel or carrier) .... (Car number and initial) .... (Pier or station) .... consigned to

Customs Port Director .... Final foreign destination .... (For ... only)

Consignee .... (At customs port of exit or destination)

Foreign port of lading .... B/L No. .... (Above information to be furnished only when merchandise is imported by vessel) ...te of sai... ..../..../....

Imported on the .... (Name of vessel or carrier and motive power) Flag .... on .... (Date imported) .... (Last foreign port)

Exported from .... (Country) on .... (Date) Goods now at .... (Name of warehous... ...tion, pier ...)

Marks and Numbers of Packages	Description and Quantity of Merchandise Number and Kind of Packages (Describe fully as per shipping papers)	... (We...) in Pounds	...Value ...rs only)	Rate	Duty

SAMPLE

G.O. No. ....

☐ Check if withdrawn for Vessel supplies (19 U.S.C. 1309)

CERTIFICATE OF LADING FOR TRANSPORTATION IN BOND AND/OR LADING FOR EXPORTATION FOR

.... (Port)

WITH THE EXCEPTIONS NOTED ABOVE, THE WITHIN-DESCRIBED GOODS WERE:

Delivered to the Carrier named above, for delivery to the Customs Port Director at destination sealed with Customs seals Nos.

or the packages (were) (were not) labeled, or corded and sealed.

.... (Inspector)

.... (Date)

Laden on the—

.... (Vessel, vehicle, or aircraft)

which cleared for—

....

on .... (Date)

as verified by export records.

.... (Inspector)

.... (Date)

I truly declare that the statements contained herein are true an correct to the best of my knowledge and belief.

Entered or withdrawn by ....

....

....

....

To the Inspector: The above-described goods shall be disposed of as specified herein.

.... For the Port Director

Received from the Port Director of the above Customs location the merchandise described in this manifest for transportation and delivery into the custody of the customs officers at the port named above, all packages in apparent good order except as noted hereon.

....

.... Attorney or Agent of Carrier

Customs Form 7512 (0598)

FORM 7512 (back)

Transportation Entry and Manifest of Goods Subject to Customs Inspection and Permit

INSTRUCTIONS

Consult customs officer or Part 18, Customs Regulations, for the appropriate number of copies required for entry, withdrawal, or manifest purposes.

For the purpose of transfer under the cartage or lighterage provisions of a proper bond to the place of shipment from the port of entry, extra copies bearing a stamp or notation as to their intended use may be required for local administration.

As the form is the same whether used as an entry or withdrawal or manifest, all copies may be prepared at the same time by carbon process, unless more than one vessel or vehicle is used, in which case a separate manifest must be prepared for each such vessel or vehicle.

Whenever this form is used as an entry or withdrawal, care should be taken that the kind of entry is plainly shown in the block in the upper right-hand corner of the face of the entry.

This form may be printed by private parties provided that the supply printed conforms to the official form in size, wording, arrangement, and quality and color of paper and ink. For sale by Customs Port Directors.

RECORD OF CARTAGE OR LIGHTERAGE

Delivered to Cartman or Lighterman in apparent good condition except as noted on this form

Conveyance	Quantity	Date	Delivered	Received	Received
			(Inspector)	(Cartman or Lighterman)	(Date) (Inspector)
			(Inspector)	(Cartman or Lighterman)	(Date) (Inspector)
			(Inspector)	(Cartman or Lighterman)	(Date) (Inspector)
Total			(Warehouse[illegible])		

CERTIFICATES OF TRANSFER (If required)		INSPECTED
I certify that within-described goods were transferred by reason of .... to .... on ...., at .... and sealed with .... or seals Nos. ...., and that goods were in same apparent condition as noted on original lading except .... Inspector, Conductor, or Master	I certify that within-described goods were transferred by reason of .... to .... on ...., at .... and sealed with .... or seals Nos. ...., and that goods were in same apparent condition as noted on original lading except .... Inspector, Conductor, or Master	at .... on .... (Date) and seals found .... Inspector.

If transfer occurs within city limits of a customs port or station, customs officers must be notified to supervise transfer.

INSPECTOR'S REPORT OF DISCHARGE AT DESTINATION

Port ...., *Station* ...., ... (Date)

TO THE PORT DIRECTOR: Delivering line .... Car No. .... Initial ....

Arrived .... (Date) Condition of car ...., of seals ...., of packages ....

Date of Delivery to Importer, or Gen. Order	Packages	No. and Kind of Entry or General Order	Bonded Truck or Lighter No.	Conditions, Etc.

I certify above report is correct.

.........., *Inspector.*

Paperwork Reduction Act Notice: The Paperwork Reduction Act of 1995 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information in order to carry out the laws and regulations administered by the U.S. Customs Service. These regulations and forms apply to carriers and brokers who are transporting merchandise in-bond from a port of importation to another Customs port prior to final release of the merchandise from Customs custody. This is governed by regulation and to your benefit.

Customs Form 7512 (0598)(Back)

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SAMPLE

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