



April 27, 2022

U.S. CUSTOMS AND BORDER PROTECTION

Customs Broker License Examination

DIRECTIONS - READ CAREFULLY

This examination consists of 80 questions. The minimum passing score is 75%. For each question, choose the letter representing your answer (**A, B, C, D, or E**). There is no penalty for guessing; therefore, you should attempt to answer every question. **Each question has a single best answer.**

You are responsible for having the following references:

- Harmonized Tariff Schedule of the United States (2021 Basic Edition, No Supplements) (HTSUS)
- Title 19, Code of Federal Regulations (2021 Revised as of April 1, 2021) (Parts 1 to 140) (Parts 141 to 199)
- ACE Entry Summary Instructions Version 2.4a (ACE ES)
- Right to Make Entry (RTME) Directive 3530-002A
- ACE Entry Summary Business Rules and Process Document (Trade-External 10.50, March 2021 (Section 1 through 12) (ACE BRPD)

You have four and a half (4.5) hours (270 minutes) to complete this examination.

In addition to the 80 exam questions, U.S. Customs and Border Protection (CBP) will be administering six **voluntary** process evaluation questions at the end of the exam. The questions should take no longer than 5 minutes to complete. The purpose of the survey questions is to inform future testing processes. These survey questions are voluntary and will have **NO** impact on your scores.



Section 2: Customs Broker License Examination

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Category I – Automated Commercial Environment (ACE)

1. Which data element may **NOT** be edited in a Post Summary Correction (PSC)?
 - A. Consolidated summary indicator
 - B. Merchandise description
 - C. Harmonized Tariff Schedule of the United States (HTSUS) tariff number
 - D. Quota visa number
 - E. Entry type change from 03 to 01

2. If CBP receives a closure request with proof that an entry filed under entry summary type 23 was exported within the legal timeframe, and Center personnel determine the merchandise met the associated requirements of that entry type, what actions will be taken by CBP?
 - A. Center personnel will contact the importer or their agent to arrange a location for the exam.
 - B. Liquidated damages will be assessed after 2 years.
 - C. No liquidated damages will be assessed, and the entry will be closed with compliance.
 - D. The entry will be closed once they receive proof the merchandise was destroyed outside of the United States.
 - E. Merchandise filed under entry type 23 will not require CBP Form 3495 as the importer has proven their reliability.

3. Which entry type is **NOT** eligible to be corrected by filing a Post Summary Correction (PSC)?
 - A. 02 – Consumption (Quota/Visa)
 - B. 06 – Consumption Foreign Trade Zone (FTZ)
 - C. 07 – Consumption (Anti-Dumping and Countervailing Duty (AD/CVD) & Quota Visa Combination)
 - D. 12 – Informal Quota
 - E. 32 – Warehouse Withdrawal – Quota



Category II – Foreign Trade Zone (FTZ)/Warehouse

4. The operator of a FTZ shall record all shortages and overages as required on which document?
 - A. An annual reconciliation report
 - B. A blanket application form for admission of merchandise
 - C. CBP Form 214
 - D. CBP Form 301
 - E. CBP Form 214-A

5. Which CBP Form is required to admit merchandise into the Foreign Trade Zone (FTZ)?
 - A. CBP Form 214
 - B. CBP Form 3461
 - C. CBP Form 3495
 - D. CBP Form 6043
 - E. CBP Form 7501

6. Prior to manipulating, manufacturing, exhibiting, or destroying merchandise admitted into a Foreign Trade Zone (FTZ), the operator of the zone shall file with CBP an application on which CBP Form?
 - A. CBP Form 214
 - B. CBP Form 216
 - C. CBP Form 3171
 - D. CBP Form 6043
 - E. CBP Form 7501

7. There are eleven classes of Customs warehouses. What would be the correct class number for “duty-free stores”?
 - A. Class 1
 - B. Class 3
 - C. Class 6
 - D. Class 9
 - E. Class 11

8. How long can merchandise be stored in a class 2 bonded warehouse?
 - A. 6 months from “Date of Importation”
 - B. 1 year from the “Entry Date” into the bonded warehouse
 - C. 2 years from the “Entry Date” into the bonded warehouse
 - D. 5 years from “Date of Importation”
 - E. 5 years from the “Entry Date” into the bonded warehouse



9. Which of the following is used to identify and trace merchandise within a Foreign Trade Zone (FTZ)?
 - A. CBP Form 7512
 - B. Customs in-bond seal
 - C. Zone Lot Number
 - D. Harmonized Tariff Schedule of the United States (HTSUS) number
 - E. CBP Form 3461

10. Which party's bond is liable when merchandise is delivered directly to a container station from an importing carrier?
 - A. Importer
 - B. Broker
 - C. Container station
 - D. Importing carrier
 - E. Bonded warehouse



Category III – Marking

11. The following statements are all true **EXCEPT**:
- A. Unless covered by a warehouse entry, articles in examination packages that have not been exported, destroyed, or properly marked by the importer within 30 days shall be sent to general order (GO) stores for disposition.
 - B. An imported article, which is not a good of a North American Free Trade Agreement (NAFTA) or United States-Mexico-Canada Agreement (USMCA) country, that is used in the U.S. in manufacture which results in an article having a name, character, or use differing from that of the imported article, will be within the principle of the decision in the case of *United States v. Gibson-Thomsen Co., Inc.*, 27 C.C.P.A. 267 (C.A.D. 98). These articles are considered substantially changed by the manufacturer and do not require country of origin marking at the time of importation. However, the outermost containers of the imported articles shall be properly marked.
 - C. Unless excepted by law, the English name of the country of origin of an article of foreign origin imported into the U.S. shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article will permit, at the time of importation into the Customs territory of the U.S.
 - D. All marking requirements applicable to articles of foreign origin imported directly from a foreign country into the U.S. apply to similar articles of foreign origin that are imported into a U.S. possession outside its Customs territory and reshipped to the U.S.
 - E. Without additional time allowed by the Center director, if an importer does not properly mark or redeliver all merchandise previously released to the importer within 45 calendar days from the date of the notice of redelivery, the port director shall demand payment of liquidated damages incurred under the bond in an amount equal to the entered value of the articles not properly marked or redelivered.
12. Additional duties will be assessed at what percentage of the final appraised value for failure to mark the article (or container) to indicate the English name of the country of origin of the article or to include words or symbols required to prevent deception or mistake?
- A. 5%
 - B. 10%
 - C. 15%
 - D. 20%
 - E. 100%



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13. In cases where the Center director determines that physical supervision of marking is necessary to ensure compliance, the expenses of the Customs officer shall be reimbursed with the following provisions **EXCEPT**:
- A. All expenses of transportation and all other expenses incurred pertaining to supervision of exportation, destruction, or marking from the time the Customs officer leaves the official station until the officer returns thereto.
 - B. All periods devoted to supervision and all periods during which the Customs officers are away from their regular posts of duty and for which compensation to such officers is provided for by law.
 - C. Services performed in overtime status, irrespective of when the Customs officer files an application for overtime services.
 - D. If importations of 2 importers are concurrently supervised, the service rendered for each importer shall be regarded as a separate assignment, but the total amount of compensation, and any expenses properly applicable to each importer, shall be equally distributed between the importers concerned.
 - E. When such supervision is performed during a regularly scheduled tour of duty, the compensation of Customs officers shall be computed in accordance with the provisions of 19 CFR 24.17.



Category IV – Fines & Penalties

14. For General Order (GO) merchandise regularly landed but not covered by a permit for its release is authorized to remain at the place of unloading until the 15th calendar day after landing. If an entry has not been made for the merchandise, the owner, operator of an imported vehicle or agent must notify CBP no later than 20 calendar days after landing, a monetary penalty will be assessed. What is the greatest penalty amount per bill of lading that can be assessed?
- A. \$1,000.00
 - B. \$1,500.00
 - C. \$2,000.00
 - D. \$3,000.00
 - E. \$5,000.00
15. Petitions for relief from penalties must be filed within which of the following time period?
- A. Within 60 days from the date of entry
 - B. Within 30 days of the time of mailing of the notice of seizure
 - C. Within 60 days of the mailing of the notice of penalty incurred
 - D. Within 30 days from the date of entry
 - E. Within 180 days from the mailing of the notice of penalty incurred
16. Petitions for the remission or mitigation of a fine, penalty, or forfeiture incurred under any law administered by Customs must be addressed to the Fines, Penalties, and Forfeitures Officer designated in the notice of claim. In addition, which of the following must the petition for remission or mitigation contain?
- A. Support documents in any language without English translation
 - B. The name of the CBP Officer involved in the incident
 - C. The date and place of the violation or seizure
 - D. Triplicate copies unless filed electronically
 - E. Certification by a notary public
17. Intentional removal, defacement, destruction, or alteration of a marking of the country of origin to conceal the country of origin may result in criminal penalties. What is the maximum monetary penalty and/or prison sentence that may be assessed?
- A. \$500.00 and/or imprisonment for 2 years
 - B. \$5,000.00 and/or imprisonment for 1 year
 - C. \$6,000.00 and/or imprisonment for 11 years
 - D. \$50,000.00 and imprisonment for 2 years
 - E. \$50,000.00 and imprisonment for 11 years



18. Unlicensed persons who transact “Customs business” without holding a valid broker’s license are liable for a monetary penalty not to exceed _____ for each such transaction.
- A. \$100.00
 - B. \$500.00
 - C. \$1,000.00
 - D. \$10,000.00
 - E. \$50,000.00



Category V – Entry

19. Which CBP form is a delivery authorization document that is given to the importing carrier to authorize the release of the merchandise into the commerce of the U.S.?
- A. CBP Form 301
 - B. CBP Form 3173
 - C. CBP Form 3461
 - D. CBP Form 3495
 - E. CBP Form 6043
20. How many calendar days does CBP have to notify the importer, or other party having an interest, that a shipment has been placed on detention?
- A. 5 days (including weekends and holidays)
 - B. 5 days (excluding weekends and holidays)
 - C. 30 days (including weekends and holidays)
 - D. 30 days (excluding weekends and holidays)
 - E. 45 days (including weekends and holidays)
21. If an entry summary is not filed timely, CBP will immediately demand liquidated damages in which of the amounts listed below?
- A. If a single transaction bond, the entire amount of the single transaction bond
 - B. If a continuous bond, 10% of the value of the continuous bond
 - C. 5% of the total entered value
 - D. If a single transaction bond, 50% of the entire amount of the single transaction bond
 - E. Total amount of duties, taxes, and fees owed
22. How does a broker legally move unentered merchandise from one U.S. port to another U.S. port for exportation purposes?
- A. File immediate transportation (IT)
 - B. File a consumption entry (Type 01)
 - C. File an immediate exportation (IE)
 - D. File a transportation and exportation (T&E)
 - E. File CBP Form 434
23. Which of the following may a shipment be subject to if the merchandise is unentered, and therefore not released, and remains in a container freight station for more than 15 calendar days from the date of arrival?
- A. A protest
 - B. Removal and placement directly in auction at 3 months
 - C. A duty refund
 - D. Removal to a general order (GO) warehouse

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E. A notice for redelivery



24. At the time of entry summary filing, Entry type 23 requires which of the following to be presented to Customs and Border Protection?
- A. A declaration by the foreign shipper that the imported articles have been advanced in value.
 - B. An importer's blanket statement of non-reimbursement of anti-dumping duties (ADD).
 - C. A CBP Form 214 Application for FTZ Admission and/or Status Designation.
 - D. A declaration that the articles are not to be put to any other use and that they are not imported for sale on approval.
 - E. The broker's bill (i.e., accounts receivable) for services
25. What is the maximum period of validity for an Admission Temporaire/Temporary Admission (ATA) carnet to be accepted?
- A. The ATA carnet may be accepted without limitation.
 - B. The ATA carnet shall be accepted if it has a period of validity not exceeding 1 year from the date of issue.
 - C. The ATA carnet may be accepted with an 18-month limitation.
 - D. The ATA carnet may be accepted with limitation, not exceeding 3 years from the date of issue.
 - E. The ATA carnet may be accepted up to 2 years from the date of issue.
26. The chemical compounds, petroleum coke and petroleum bitumen, are classified under HTS heading 2713. What additional information must an invoice covering a shipment of these goods contain?
- A. Trade name and percentage by weight of each component
 - B. Any metallic element and percentage thereof
 - C. Statement of weight and color
 - D. Intended use and Chemical Abstracts Service (CAS) number
 - E. Whether it is a dye and what material it is applied to
27. Within how many days does a bonded carrier have to report the arrival of any portion of an in-bond shipment at the port of destination or the port of exportation and what must be included in the report?
- A. 2 business days, Facilities Information and Resource Management System code of the location of the merchandise within the port
 - B. 10 days, CBP Form 7501
 - C. 15 days, Facilities Information and Resource Management System code of the location of the merchandise within the port
 - D. 15 days, CBP Form 7501
 - E. 30 business days, the Bonded Carrier's Bond



28. Importer ABC Inc. is importing widgets from Canada to the United States. The company hires LMN Logistics, a freight forwarder (FF), to move the widgets from Vancouver, BC to Seattle, WA. LMN Logistics contracts with licensed Customs broker, XYZ Brokers, in Seattle to file the Customs entry. Which entity does **NOT** have the right to make entry?
- A. ABC Inc.
 - B. LMN Logistics
 - C. XYZ Brokers
 - D. A and C
 - E. B and C
29. What type of entry is required for goods brought into the customs territory of the United States by the National Aeronautics and Space Administration (NASA) from space or from a foreign country as part of an international program of NASA?
- A. 01 - Formal Entry
 - B. 11 - Informal Entry
 - C. 51 - Defense Contract Management Agency (DCMA) is the importer of record and filer of the entry
 - D. 52 - Any U.S. Federal Government agency (other than DCMA) is the importer of record
 - E. Entry is not required
30. Which CBP Form may be used for giving power of attorney (POA) to transact customs business?
- A. CBP Form 3461
 - B. CBP Form 5291
 - C. CBP Form 7501
 - D. CBP Form 7512B
 - E. CBP Form 7523
31. If Temporary Importation Under Bond (TIB) goods are to be exported at a port other than where the import examination was conducted, what CBP form should be presented for examination of the TIB goods?
- A. CBP Form 3173
 - B. CBP Form 3461
 - C. CBP Form 3495
 - D. CBP Form 6043
 - E. CBP Form 7501



Category VI – Drawback

32. A Notice of Intent to Export, Destroy or Return Merchandise for Purposes of Drawback on CBP Form 7553 for merchandise that is going to be exported, shall be filed by the claimant with the CBP port of intended examination at least _____ working days prior to the intended exportation for claims filed under 19 USC 1313(j).
- A. 1
 - B. 2
 - C. 5
 - D. 7
 - E. 15
33. For imported merchandise designated on a TFTEA drawback claim, the _____ is **NOT** required to be provided on the drawback entry.
- A. 10 Digit HTSUS Classification
 - B. Country of Origin
 - C. Description
 - D. Import Entry Number
 - E. Unique Import Tracing Number (ITIN)
34. What type of duties, taxes and fees are **NOT** allowed to be claimed for drawback?
- A. Internal revenue taxes which attach upon importation
 - B. Merchandise processing fees (MPF)
 - C. Antidumping and countervailing duties (AD/CVD)
 - D. Harbor maintenance taxes
 - E. Ordinary customs duties



Category VII – Bonds

35. An importer requests information on how to file a Customs bond application. Where in 19 CFR can the importer find out what information is required on a bond?
- A. 19 CFR 113.12
 - B. 19 CFR 113.15
 - C. 19 CFR 113.21
 - D. 19 CFR 141.86
 - E. 19 CFR 143.44
36. A basic importation and entry bond must contain all of the following bond conditions **EXCEPT**:
- A. If access to the customs security areas at airports is desired, the principal (including its employees, agents, and contractors) agrees to comply with the CBP regulations in 19 CFR, Chapter 1, applicable to customs security areas at airports. If the principal defaults, the obligors (principal and surety, jointly and severally) agree to pay liquidated damages of \$1,000 for each default or such other amount as may be authorized by law or regulation.
 - B. The principal agrees to keep safe any merchandise placed in its custody including, when approved by CBP, repack and transfer such merchandise when necessary for its safety or preservation.
 - C. If merchandise is released conditionally to the principal before all required documents or other evidence is produced, the principal agrees to furnish CBP with any document or evidence as required by law or regulation, and within the time specified by law or regulations.
 - D. If merchandise is released conditionally to the principal before its right to admission into the United States is determined, the principal, after notification, agrees to mark, clean, fumigate, destroy, export, or do any other thing to the merchandise in order to comply with the law and regulations governing its admission into the United States with the time period set in the notification.
 - E. If the principal obtains permission to have any merchandise examined elsewhere than at a wharf or other place in charge of a CBP officer, the principal agrees to hold the merchandise at the place of examination until the merchandise is properly released.



Category VIII – Classification

37. What is the **CLASSIFICATION** of a foldable ping-pong game table consisting of an undersized ping-pong table surface? The object measures 5 feet (ft) long by 3 ft wide by 2.5 ft high when unfolded, and includes two paddles, a mesh net and two ping-pong balls.
- A. 9503.00.0073
 - B. 9504.20.6000
 - C. 9504.30.0040
 - D. 9506.40.0000
 - E. 9506.99.6080
38. What is the **CLASSIFICATION** of a book of crossword puzzles? The book measures 6 inches (in) by 9 in, is softcover, and contains 75 pages of pre-printed crossword puzzles labeled as appropriate for adults.
- A. 4901.99.0093
 - B. 4901.99.0092
 - C. 4903.00.0000
 - D. 9503.00.0090
 - E. 9503.00.0013
39. What is the **CLASSIFICATION** of a children’s detangling hairbrush? It has a plastic handle and features soft bristles on a sponge base. The brush can be used on wet or dry hair and is valued at 52 cents each.
- A. 9603.29.4010
 - B. 9603.29.8010
 - C. 9603.30.6000
 - D. 9603.90.8050
 - E. 9615.11.3000
40. What is the correct **CLASSIFICATION** for frozen cassava (manioc)?
- A. 0706.10.40
 - B. 0712.90.15
 - C. 0713.60.60
 - D. 0714.10.10
 - E. 0714.20.10
41. What is the **CLASSIFICATION** of an alternator (electric generator) that is used solely in conjunction with internal combustion engines?
- A. 8405.10.0000
 - B. 8502.20.0030
 - C. 8511.50.0000

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- D. 8543.20.0000
- E. 9022.90.0500



42. Best Seafood Import Company is entering a product called “Bonito del Norte” from Spain. The fish is in pieces, packaged in glass jars and is invoiced as “Bonito del Norte, White Tuna in Olive Oil.” The documents provided include National Oceanic and Atmospheric Administration (NOAA) Form 370 “Fisheries Certificate of Origin”, which lists “Thunnus Alalunga in Oil” under the “Description of Fish” section, and a Captain’s Statement stating that no dolphins were harmed during the catch. What is the **CLASSIFICATION** of this product?
- A. 0302.31.0000
 - B. 1604.14.1091
 - C. 1604.14.2259
 - D. 1604.14.7000
 - E. 1604.19.2500
43. What is the **CLASSIFICATION** for choline and its salts?
- A. 2207.20.0010
 - B. 2842.90.9000
 - C. 2923.10.0000
 - D. 2930.20.9020
 - E. 2931.38.0000
44. What is the **CLASSIFICATION** for a 1,080-pixel high-definition digital camera with an interchangeable lens and three-inch liquid crystal display (LCD) that captures both still images and moving images?
- A. 8519.89.3000
 - B. 8525.80.4000
 - C. 8525.80.5015
 - D. 8525.80.5050
 - E. 8527.12.0000
45. What is the **CLASSIFICATION** of a geological granite stone slab cut to size with a flat or even surface with a maximum thickness greater than 1.5 centimeters (cm) but not greater than 7.5 cm, which is further worked to a polish?
- A. 2515.20.0000
 - B. 2516.12.0060
 - C. 6802.23.0000
 - D. 6802.93.0025
 - E. 6802.99.0030



46. What is the **CLASSIFICATION** of a thick salsa in a seven-ounce jar containing: tomato puree, jalapeno peppers, vinegar, ancho peppers, onions, cascabel peppers, garlic, salt, cottonseed oil, bay leaves, and spices?
- A. 2002.90.8050
 - B. 2005.91.9700
 - C. 2103.20.4020
 - D. 2103.90.9051
 - E. 2103.90.9091
47. For this Temporary Importation Under Bond (TIB), which **CLASSIFICATION** would be appropriate for the following scenario? Toys Extravaganza, Inc., located in Germany, owns a mold used to cast certain plastic toy figurines. Happy Toys Co., located in the United States, produces these same certain plastic toy figurines, within which they manufacture and sell exclusively for exportation. Happy Toys Co. wants to temporarily import the mold for use in their production of the plastic toy figurines while their mold is being repaired. Happy Toys Co. does not intend to import the mold for sale or sale on approval and will only use it to produce these toy figurines. After using this mold, Happy Toys Co. will return the mold to Germany 4 months from its date of importation.
- A. 9813.00.30
 - B. 9813.00.50
 - C. 9813.00.55
 - D. 9813.00.60
 - E. It is not eligible for a TIB entry
48. What is the **CLASSIFICATION** of fresh boneless wagyu beef? The wagyu beef is high-quality beef cuts and coming from Japan. The aggregate quantity of the imported beef does not exceed 60,000 metric tons during the calendar year.
- A. 0201.30.1000
 - B. 0201.30.8010
 - C. 0202.10.0510
 - D. 0202.20.0200
 - E. 0204.22.2010
49. What is the **CLASSIFICATION** for a woven scarf containing 75% silk and 25% cotton, with all four sides that are 55 centimeters (cm) in length?
- A. 6117.10.4000
 - B. 6213.20.1000
 - C. 6213.90.0500
 - D. 6214.10.1000
 - E. 6214.90.0010



Category IX – Anti-Dumping/Countervailing Duties (AD/CVD)

50. An allegation of evasion of AD/CVD filed by an interested party against an importer must include all the following **EXCEPT**:
- A. Name and address of importer against whom the allegation is brought
 - B. Applicable AD/CVD orders
 - C. Description of the covered merchandise
 - D. Information reasonably available to the interested party to support its allegation that the importer with respect to whom the allegation is filed is engaged in evasion.
 - E. An explanation of the relationship between the importer and the interested party
51. CBP has reasonable suspicion that the importer entered covered merchandise, merchandise that is subject to an AD/CVD order, into the customs territory of the U.S. through evasion. The following are measures CBP can take **EXCEPT**:
- A. Suspend the liquidation of each unliquidated entry of such covered merchandise that entered on or after the date of the initiation of the investigation under 19 CFR 165.15
 - B. Issue notification of this decision to the parties to the investigation within 10 business days and provide parties related to the investigation with a public version of the administrative record
 - C. Extend the period for liquidating each unliquidated entry of such covered merchandise that entered before the date of the initiation of the investigation under 19 CFR 165.15
 - D. Require a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise pursuant to section 623 of the Tariff Act of 1930
 - E. Initiate or continue any appropriate measures separate from this proceeding for entries that are liquidated
52. An entry made on July 18, 2003 is under a statutory suspension of liquidation because it is subject to an anti-dumping duty (ADD) order and is later liquidated on December 20, 2014. When must a protest be filed to be considered timely?
- A. Within 180 days of December 20, 2014, the date of liquidation
 - B. Within 90 days of December 20, 2014, the date of liquidation
 - C. Within 1 year of December 20, 2014, the date of liquidation
 - D. Within 1 year of July 18, 2003, the date entry
 - E. 30 days before December 20, 2014, the date of liquidation



Category X – Intellectual Property Rights (IPR)

53. CBP officers examine a commercial shipment of t-shirts and find that many of the t-shirts bear suspect versions of popular trademarks. Upon further investigation, the officers find that the suspect marks are recorded with CBP. Through the broker, the officers notify the importer in writing that the shipment has been detained and request information that would assist CBP in determining whether the detained merchandise bears counterfeit marks. The importer does not respond to the notice and the trademark owners, when contacted, advise that the suspect marks were not applied with authorization. CBP seizes the merchandise on the basis that it bears counterfeit marks. The importer wishes to challenge CBP's decision. What options does the importer have?
- A. Request an entry type change from formal to informal
 - B. Re-export the commodity to the country of exportation
 - C. File an in-bond to another port for entry
 - D. File a petition for relief
 - E. Pay the counterfeit duty and enter the shipment anyway
54. The new owner of a previously recorded trademark would like to continue the recordation with CBP. The trademark is for an item with a gray market counterpart the owner would like protection against based on physical and material differences. The following are all actions the owner must take to continue the recordation **EXCEPT**:
- A. Pay a fee of \$80.00 which covers all trademarks included in the application
 - B. State the basis for the asserted physical and material differences with particularity and competent evidence with summaries of the differences for publication in the Customs Bulletin
 - C. The identity of any parent or subsidiary company or other foreign company under common ownership (only for those with aggregate ownership of more than 40% of the business entity) and common control which uses the trademark abroad
 - D. Describe any time limit on the rights of ownership transferred
 - E. Submit a status copy of the certificate of registration certified by the U.S. Patent and Trademark Office showing the title to be presently in the new owner's name



55. When an importer has filed a denial of suspected copyright infringement, the port director will provide information about the merchandise to the copyright owner. What six pieces of information, if available, will be furnished?
- A. Date of importation, port of entry, name of company of the merchandise imported, the amount of merchandise imported, country of origin, and notice that the imported article will be released to the importer.
 - B. Date of importation, port of entry, a description of the merchandise, the amount of merchandise imported, country of origin, and a notice, with exception, that the imported article will be released to the importer.
 - C. Date of importation, port of entry, name of the company of the merchandise imported, three different versions of merchandise imported, country of origin, and notice that the imported article will be released to the importer.
 - D. Date of importation, port of entry, a description of the merchandise imported, 2 different versions of merchandise imported, country of origin, and notice that the imported article will be released to the importer.
 - E. Date of seizure, port of entry, name of the company of the merchandise imported, the amount of merchandise imported, country of origin, and notice that the imported article will be released to the importer.



Category XI – Value

56. Regarding imported merchandise, what are the element(s) that comprise “Computed Value”?
- A. Royalties and fees paid to the buyer, payments to a third party, and international shipping costs
 - B. The cost or value of the materials and the fabrication and other processing of any kind employed in the production of the imported merchandise, an amount for profit and general expenses equal to that usually reflected in sales of merchandise of the same class or kind made by the producers in the country of export for export to the U.S., any assist (if not already included), and packing costs.
 - C. The total payment, whether direct or indirect, and exclusive of any charges, costs, or expenses incurred for transportation, insurance, and related services incident to the international shipment of the merchandise from the country of exportation to the place of importation in the United States.
 - D. The transaction value of imported merchandise when sold for exportation to the United States.
 - E. The amount of any internal tax imposed by the country of exportation that is directly applicable to the materials or their disposition if the tax is remitted or refunded upon the exportation of the merchandise in the production of which the materials were used.
57. If the commercial invoice is in a foreign currency, the foreign currency shall be converted to U.S. dollars using the proclaimed rate or certified rate or rates effective on the ____.
- A. Date the duties, taxes, and fees are paid
 - B. Commercial invoice date
 - C. Release date
 - D. Date of importation
 - E. Date of exportation
58. In a transaction with Chinese supplier Rose LLC, U.S. importer Thorn Inc. agreed to pay \$100,000.00 for the sale of widgets, shipped Free on Board (FOB) Chicago. However, Rose LLC owed a \$20,000.00 debt to a third party, Flower Corporation. Thorn Inc. agreed to pay that debt and then pay \$80,000.00 directly to Rose LLC. The international shipping cost was \$10,000.00. What is the transaction value of the imported widgets from China?
- A. \$80,000.00
 - B. \$20,000.00
 - C. \$100,000.00
 - D. There is no transaction value of the imported widgets from China because Thorn Inc. did not directly arrange to pay the total \$100,000.00 to Rose LLC.
 - E. \$110,000.00



59. Which of the following is **NOT** an addition to the price actually paid or payable?
- A. The international freight cost incurred by the buyer
 - B. Any selling commission incurred by the buyer
 - C. The value, apportioned as appropriate, of any assist
 - D. Any royalty or license fee that the buyer is required to pay, directly or indirectly, as a condition of the sale
 - E. The packing cost incurred by the buyer with respect to the imported merchandise



Category XII – Quota

60. Which statement below about sugar-containing export certificates is **FALSE**?
- A. The importer must possess a valid export certificate to claim the in-quota tariff rate of duty on the products at the time they are entered or withdrawn from warehouse for consumption.
 - B. The importer must record the unique identifier of the export certificate for these products on the entry summary or warehouse withdrawal for consumption (CBP Form 7501, column 34), or its electronic equivalent.
 - C. The certificate must be retained for a period of 5 years in accordance with 19 CFR 163.4(a).
 - D. The certificate must have a distinct and uniquely identifiable number, this unique identifier must consist of the last digit of the year in which the export certificate is in effect, the 2-digit ISO country of origin code, and an 8-digit number issued by the export country.
 - E. The Certificate must be made available to Customs upon request in accordance with 19 CFR 163.6(a).
61. Which definition below does **NOT** properly define the bolded and italicized term in the sentence according to 19 CFR?
- A. ***Absolute (or quantitative) quota*** is a claim that a good is entitled to the duty rate applicable under the U.S.-Chile FTA and to an exemption from the Merchandise Processing Fee (MPF).
 - B. ***Tariff-rate quota*** permits a specified quantity of merchandise to be entered or withdrawn for consumption at a reduced duty rate during a specified period.
 - C. ***Quota-class merchandise*** is any imported merchandise subject to limitations under an absolute or a tariff-rate quota.
 - D. ***Quota priority*** is the precedence granted to 1 entry or withdrawal for consumption of quota-class merchandise over other entries or withdrawals of merchandise subject to the same quota.
 - E. ***Quota status*** is the standing which entitles quota-class merchandise to admission under an absolute quota, or to a reduced rate of duty under a tariff-rate quota, or to any other quota benefit.



62. Which of the following statements is **NOT** correct?
- A. Merchandise imported in excess of either an absolute or a tariff-rate quota may be held for the opening of the next quota period by placing it in a foreign-trade zone or by entering it for warehouse, or it may be exported or destroyed under Customs supervision.
 - B. Reduced or modified duty rates under tariff-rate quotas are not applicable to products imported directly and indirectly from the countries or areas listed under the General Note 3(b), Harmonized Tariff Schedule of the United States (HTSUS).
 - C. Quotas vary by the type of commodity involved, the country of exportation, the period or periods the quota is open and the type of quota.
 - D. At the opening of the quota an importer shall be permitted to present entries or withdrawals for consumption of quota-class merchandise for a quantity 10% in excess of the quantity admissible under the applicable quota.
 - E. In the event a quota is prorated, entry summaries for consumption, or withdrawals for consumption, with estimated duties attached, shall be returned to the importer for adjustment.
63. A shipment has arrived on an East coast port with an arrival date of Monday, May 4, 2020, at 11:05AM Eastern Time (ET). The error-free entry summary, with payment, is submitted at the arrival port on Thursday May 7, 2020, at 16:40PM ET. What is the presentation date and time for non-opening moment quota purposes?
- A. Monday, May 4, 2020 – 11:05AM ET
 - B. Tuesday, May 5, 2020 – 08:00AM ET
 - C. Thursday, May 7, 2020 – 16:40PM ET
 - D. Friday May, 8, 2020 – 08:30AM ET
 - E. Friday May, 8, 2020 – 09:00AM ET
64. When reporting an absolute quota that is not eligible for immediate release, which three of the five conditions listed below must be met before the presentation date and time may be determined for the commodity for the first entry submission?
- 1. Before arrival the entry summary must be reviewed by CBP.
 - 2. The entry summary must be on file.
 - 3. The entry summary must be marked “Admissible – Quota Rejected”
 - 4. The entry summary must be paid or scheduled to be paid on statement.
 - 5. The shipment must have arrived in the United States.
 - 6. The shipment must be released by Customs.
- A. 1, 2, and 4
 - B. 1, 2, and 3
 - C. 2, 4, and 5
 - D. 2, 3, and 4

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E. 1, 3, and 6



Category XIII – Free Trade Agreement (FTA)

65. Which of the following has a MPF *non-exempt* requirement?
- A. Israel FTA
 - B. Oman FTA
 - C. Peru Trade Promotion Agreement (TPA)
 - D. Jordan FTA
 - E. Insular Possessions
66. Which of the following is the formula for determining the regional value content (RVC) using the net cost method?
- A. Net cost minus the value of the originating materials, divided by the net cost, multiplied by 100
 - B. Net cost minus the value of the non-originating materials, divided by the net cost, multiplied by 100
 - C. Net cost minus the value of the originating materials, divided by the net cost, multiplied by 100
 - D. Net cost minus the value of the non-originating materials, divided by the transaction value, multiplied by 100
 - E. Net cost minus the value of the non-originating materials, multiplied by the transaction value, divided by 100
67. To determine the labor value content (LVC) under United States- Mexico-Canada Agreement (USMCA) provisions, the producer may base the calculation on the following periods **EXCEPT**:
- A. The previous fiscal year of the producer
 - B. The previous calendar year
 - C. The quarter or month to date in which the vehicle is produced or imported
 - D. The producer's fiscal year to date in which the vehicle is produced or exported
 - E. The calendar year to date in which the vehicle is produced or exported



Category XIV – Miscellaneous

68. When may a Power of Attorney (POA) be revoked?
- A. Prior to being submitted to CBP
 - B. Within 30 days from execution
 - C. Upon written approval by the port director
 - D. At any time by written notice given to and received by the port director
 - E. It may not be revoked
69. In the case of merchandise covered by a finding under 19 CFR 12.42(f), the Commissioner of CBP advises the port director that the proof furnished under 19 CFR 12.43 does not establish the admissibility of the merchandise, and no proof has been timely furnished. What will the port director do with the merchandise for violation of 19 USC 1307?
- A. Export the merchandise
 - B. Detain the merchandise
 - C. Admit the merchandise
 - D. Seize the merchandise
 - E. Add a 25% duty to the merchandise
70. An importation contains invoiced perishable merchandise that requires a specific temperature to remain frozen. During its transportation to the U.S., the refrigeration unit failed. The merchandise completely thawed allowing spoilage of the entire invoiced amount. At the time of unloading, the port director found this merchandise to be entirely without commercial value due to its spoilage. The importer will continue to import this merchandise and not export it. The broker filed an entry and entry summary with CBP for this merchandise. Which of the following steps must the importer take among others to obtain an allowance in duties on this worthless merchandise at liquidation?
- A. File an application with CBP for allowance in duties on CBP Form 4315, or its electronic equivalent, within 96 hours of the merchandise's unloading from vessel to the pier.
 - B. Have the broker cancel the entry, and cancel and delete the entry summary from CBP's ACE systems without refileing.
 - C. File an application with CBP for allowance in duties on CBP Form 4315, or its electronic equivalent, within 120 hours of the merchandise's unloading from vessel to the pier.
 - D. Abandon the merchandise on the pier without notifying CBP of its abandonment.
 - E. Move the merchandise to the importer's premise and file an application with CBP for allowance in duties on CBP Form 4315, or its electronic equivalent, only if requested by CBP.



CATEGORY XV – Practical Exercise

Use the partial CBP Form 7501, Entry Summary, below to answer questions 71 and 72.



DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

OMB APPROVAL NO. 1651-0022
EXPIRATION DATE 01/31/2021

ENTRY SUMMARY

1. Filer Code/Entry Number	2. Entry Type	3. Summary Date	4. Surety Number	5. Bond Type	6. Port Code	7. Entry Date
8. Importing Carrier		9. Mode of Transport		10. Country of Origin US		11. Import Date
12. B/L or AWB Number		13. Manufacturer ID		14. Exporting Country US		15. Export Date
16. I.T. Number	17. I.T. Date	18. Missing Docs	19. Foreign Port of Lading		20. U.S. Port of Unlading	
21. Location of Goods/G.O. Number	22. Consignee Number		23. Importer Number		24. Reference Number	
25. Ultimate Consignee Name (<i>Last, First, M.I.</i>) and Address			26. Importer of Record Name (<i>Last, First, M.I.</i>) and Address			
Street			Street			
City State Zip			City State Zip			

71. What is the correct format for the Filer Code/Entry Number placed in block number one of the CBP Form 7501?
- A. 2-digit code for the type of entry summary being filed
 - B. 3-digit numeric code 998 or 999
 - C. 11-digit alphanumeric code comprised of; 3-character alphanumeric entry filer code, 7-digit entry number, and completed with 1-digit check digit
 - D. 9-digit IRS Number, 11-digit EIN, 9-digit SSN, or 11-digit CBP assigned number
 - E. Full 10-digit classification number
72. If an importer of record desires to have refunds, bills, or notices of liquidation mailed in care of their agent and has a CBP Form 4811 on file, the agent's importer number must be on CBP Form 7501 in which designated block?
- A. Block number 8, Importing Carrier
 - B. Block number 22, Consignee Number
 - C. Block number 26, Importer of Record Name and Address
 - D. Block number 24, Reference Number
 - E. Block number 25, Ultimate Consignee Name and Address



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Use the below partial CBP Form 7501, Entry Summary, to answer questions 73 and 74.

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33. A. HTSUS Rate B. AD/CVD Rate C. IRC Rate D. Visa Number	34. Duty and IR Tax	
	29. A. HTSUS No. B. AD/CVD No.	30. A. Gross Weight B. Manifest Qty.	31. Net Quantity in HTSUS Units			Dollars	Cents
	Invoice Number 001N20210605			N			
001	GLOBE ARTICHOKE 0709.91.0000	1,000KG		15,977 C5678	11.3%	1,805.40	
	499 MERCHANDISE PROCESSING FEE (MPF) 501 HARBOR MAINTENANCE FEE (HMF)				0.3464% 0.125%	55.34 19.97	
002	SWEET CORN 0709.99.4500	1,200KG		18,210 C6472	21.3%	3,878.73	
					0.3464% 0.125%	63.08 22.76	
Other Fee Summary (for Block 39)				CBP USE ONLY		TOTALS	
501 Harbor Maintenance Fee \$42.73				A. LIQ Code	B. Ascertained Duty	37. Duty	
						5,684.13	
499 Merchandise Processing Fee \$118.42				REASON CODE	C. Ascertained Tax	38. Tax	
36. Declaration of Importer of Record (Owner or Purchaser) or Authorized Agent					D. Ascertained Other	39. Other	
I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> 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 CBP officer any information showing a different statement of facts.					E. Ascertained Total	40. Total	
						5,845.28	
41. Declarant Name (Last, First, M.I.)			Title	Signature	Date		
42. Broker/Importer Information Name (Last, First, M.I.) and Phone Number				43. Broker/Importer File Number			

73. Who must sign block number 41, containing Declarant Name, Title Signature, and Date on the CBP Form 7501?

- A. Port director
- B. Importer, or authorized agent (Attorney-in-fact)
- C. Principal field officer
- D. Customs Commissioner
- E. Center director

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74. If the total entered value were to increase by \$15,000.00, what would be the new (499) Merchandise Processing Fee (MPF) total amount owed on the CBP Form 7501?
- A. \$51.96
 - B. \$61.48
 - C. \$107.30
 - D. \$170.38
 - E. \$5,196.00



Category XVI – Broker Compliance

75. U.S. Customs brokers need to be cautious about business relations with unlicensed persons. The following are examples of unauthorized business relationships **EXCEPT**:
- A. A third party employs the broker to conduct a customs transaction and limits the broker's contact with the actual importer.
 - B. The broker compensates a foreign exporter for referring brokerage business.
 - C. The broker compensates a freight forwarder (FF) for referring brokerage business with no direct contact with the importer, or other party of interest, without a written waiver.
 - D. An unlicensed person employs a broker but then the broker transmits to the actual importer a copy of the bill for service.
 - E. The FF sends the broker customs business for compensation, but the importer is not notified in advance of the name of the broker.
76. Ms. Thomas an individually licensed broker and Vice President of Jacobs & Robinson CHB, a corporate Customs broker, resigns her position and employment. Within how many days of Ms. Thomas' resignation must Jacobs & Robinson CHB employ an individually licensed broker who will serve as an officer of the company before the company's license is revoked by operation of law?
- A. 30 days
 - B. 60 days
 - C. 90 days
 - D. 120 days
 - E. 180 days
77. Brokers may form a separate company to perform ancillary services to their brokerage. Who may **NOT** have access to confidential client records?
- A. Employees of the separate company
 - B. Regulatory Audit
 - C. The surety associate with a particular entry
 - D. The port director
 - E. Brokerage clients



78. Under which scenario can a broker bill a freight forwarder (FF) for Customs duties without sending a copy to the importer?
- A. The broker obtains a Sub-Power of Attorney (POA) from the FF, on behalf of the importer, and a valid POA from the importer.
 - B. The importer is told in advance the name of the FF selected by the broker to handle their Customs transactions.
 - C. The importer is told in advance the name of the FF selected by the broker to handle their Customs transactions and the broker transmits directly to the FF, a true copy of the brokerage charges for the fees and charges collected by or through the forwarder.
 - D. The broker is provided a POA from the FF, on behalf of the importer, to handle the importer's Customs transactions.
 - E. The broker is provided the importer's signed waiver of the requirement to receive a true copy of the broker charges, when fees and charges are to be collected by or through the FF, and the importer is told in advance the name of the broker selected by the FF to handle their Customs transactions.
79. How long must a broker retain records relating to the withdrawal of merchandise from a bonded warehouse from the date of the last withdrawal under the entry?
- A. 1 year
 - B. 2 years
 - C. 3 years
 - D. 5 years
 - E. Indefinitely
80. Which of the following is **NOT** considered customs business?
- A. Payment of duties, taxes, or other charges assessed or collected by CBP
 - B. Transactions with CBP concerning the entry and admissibility of merchandise
 - C. Corporate compliance activities to ensure reasonable care
 - D. Preparation and filing of documents with CBP
 - E. Refund of duties paid to CBP



APRIL 2022 CUSTOMS BROKER LICENSE EXAM ANSWER KEY

Question	Category	Answer	Citation
1	Automated Commercial Environment (ACE)	A	ACE Business Rules – Chapter 7 Post Summary Correction (PSC), 7.5 In-Eligible Changes
2	ACE	C	ACE Business Rules – Chapter 6 Temporary Importation Under Bond (TIB), 6.1 Processing – 6.4 TIB Closure Procedures
3	ACE	D	Business Rules and Process Document (Trade-External) ACE Entry Summary (Version 10.5) March 2021; Section 7.6
4	Foreign Trade Zone (FTZ)/Warehouse	A	19 Code of Federal Regulations (CFR) 146.25 19 CFR 146.53
5	FTZ/Warehouse	A	19 CFR 146.32
6	FTZ/Warehouse	B	19 CFR 146.52
7	FTZ/Warehouse	D	19 CFR Part 19 Section 19.1
8	FTZ/Warehouse	D	19 CFR 144.5
9	FTZ/Warehouse	C	19 CFR 146.23
10	FTZ/Warehouse	D	19 CFR 19.44(a)
11	Marking	E	19 CFR 134.54(a)
12	Marking	B	19 CFR 134.2
13	Marking	C	19 CFR 134.55(b)(2) 19 CFR 24.16
14	Fines & Penalties	A	19 CFR 123.10
15	Fines & Penalties	C	19 CFR 171.2(b)(s) Subpart A
16	Fines & Penalties	C	19 CFR 171.1(c)(2)
17	Fines & Penalties	B	19 CFR 134.4
18	Fines & Penalties	D	19 CFR 111.91(b)
19	Entry	C	19 CFR 142.3 19 CFR 142.16 19 CFR 141.22 19 CFR 141.24
20	Entry	B	19 CFR 151.16(c)
21	Entry	A	19 CFR 142.15
22	Entry	D	19 CFR 18.1(b)(4)
23	Entry	D	19 CFR 4.37(b)
24	Entry	D	19 CFR 10.31(a)(3)(iii)
25	Entry	B	19 CFR 114.23(a) Subpart C



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26	Entry	D	19 CFR 141.89(a)
27	Entry	A	19 CFR 18.1(j)
28	Entry	B	Right to Make Entry Directive 3530-002A
29	Entry	E	Harmonized Tariff Schedule of the United States (HTSUS) 9808.00.80 & Subchapter VIII, U.S. Note 1
30	Entry	B	19 CFR 141.32
31	Entry	C	19 CFR 10.38(c)
32	Drawback	C	19 CFR 190.35
33	Drawback	B	19 CFR 190.51(a)(2)
34	Drawback	C	19 CFR 190.3(b)
35	Bonds	C	19 CFR 113.21
36	Bonds	B	19 CFR 113.62 19 CFR 113.64
37	Classification	D	HTSUS Chapter 95 EN 9506(B)(4); GRI 1
38	Classification	D	HTSUS Chapter 49, Note 1(c), GRI 1
39	Classification	B	HTSUS 9603.29.8010
40	Classification	D	HTSUS 0714.10.10
41	Classification	C	HTSUS General Rules of Interpretation 1 & 6 HSTUS 8511.50.0000
42	Classification	B	HTSUS 1604.14.1091, Subheading Note 2 of Chapter 16 HTSUS 0302.31.0000
43	Classification	C	HTSUS 2923.10.0000 HTSUS 2842.90.9000 HTSUS Revision 8 (2021) Chapter 29 Notes 2(b) & Chapter 28 Notes 5
44	Classification	B	HTSUS General Rules of Interpretation 1 & 6 HTSUS 8525.80.4000 HTSUS 8525.80.4000 HTSUS 8525.80.5015
45	Classification	D	HTSUS 6802.93.0025
46	Classification	C	HTSUS 2103.20.4020
47	Classification	C	HTSUS 9813.00.55 19 CFR 10.31
48	Classification	A	HTSUS 0201.30.1000, Chapters 2, 87, 95 & 97
49	Classification	C	HTSUS 6213.90.0500 HTSUS Note 2(A) to Section XI, Note 7 Subheading 62 & Chapter 61



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50	Anti-Dumping/ Countervailing Duties (AD/CVD)	E	19 CFR 165.11(b)
51	AD/CVD	B	19 CFR 165.24(c) 19 CFR 165.24(b)
52	AD/CVD	B	19 CFR 174.12(e)
53	Intellectual Property Rights (IPR)	D	19 CFR 133.21
54	IPR	C	19 CFR 133.2(d) 19 CFR 133.5(d) 19 CFR 133.2(e) 19 CFR 133.5(b) 19 CFR 133.5(c)
55	IPR	B	19 CFR 133.43
56	Value	B	19 CFR 152.106
57	Value	E	19 CFR 159.32
58	Value	C	19 CFR 152.103(a)(2) 19 CFR 152.102(f)
59	Value	A	19 CFR 152.103(b)
60	Quota	D	19 CFR 132.17
61	Quota	A	19 CFR 10.402(c) 19 CFR 132.1
62	Quota	D	19 CFR 132.1 19 CFR 132.4 19 CFR 132.5 19 CFR 132.6
63	Quota	D	19 CFR 141.68(d)
64	Quota	C	19 CFR 132.11a(a)
65	Free Trade Agreement (FTA)	D	19 CFR 24.23(c)
66	FTA	B	19 CFR 182 Appendix A Part III Section 7(3) 19 CFR 10.1015(d)(2)
67	FTA	C	19 CFR Appendix A to Part 182 Part III Section 18
68	Miscellaneous	D	19 CFR 141.35
69	Miscellaneous	D	19 CFR 12.44(b)
70	Miscellaneous	A	19 CFR 158.11(b) 19 CFR 141.4 19 CFR 158.42
71	Practical Exercise	C	ACE Entry Summary 2.4a
72	Practical Exercise	D	19 CFR 141.61 Subpart E (a)(3)



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			ACE Entry Summary 2.4a
73	Practical Exercise	B	19 CFR 141.61 Subpart E(a)(1)(ii) 19 CFR 101.1 ACE Entry Summary Instructions 2.4a
74	Practical Exercise	D	19 CFR 24.23(b)
75	Broker Compliance	D	19 CFR 111.36
76	Broker Compliance	D	19 CFR 11.45(a)
77	Broker Compliance	A & E	19 CFR 111.24
78	Broker Compliance	E	19 CFR 111.36(c)(1)(2)
79	Broker Compliance	D	19 CFR 111.23(b)
80	Broker Compliance	C	19 CFR 111.1