

April 26, 2023

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 (2022 Basic Edition (January 2022), 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 (Chapters 1 through 25) (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 – Practical Exercise

INSTRUCTIONS:

In addition to the facts below, use the document provided, and choose the best answer for each of the following six questions.

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FACTS:

Canadian cheese producer, Fromage Cheddar, Sudbury, Ontario, Canada, (Shipper) exports cheddar cheese by refrigerated truck to Dairy Distributors of Wisconsin, Inc. of Green Bay, Wisconsin (Importer). The truck crosses into the U.S. via the International Bridge at Sault Ste. Marie, Michigan. The Importer typically warehouses the cheddar cheese for one or more years while the cheese ages or while waiting for the Canadian cheddar cheese quota to open. The warehouse is a cold-storage bonded warehouse in Green Bay, Wisconsin. A wheel of cheese from each batch is selected for testing at relevant times. Samples are removed from the test wheels to ensure that the flavor and consistency are as expected at various ages of the cheese batches prior to withdrawing any batch from the warehouse for consumption in the U.S. The Importer has selected 0406.90.0890 / 12% as the correct classification and rate of duty but prefers to withdraw the cheese from the warehouse when the quota is open so that it can claim duty free under the U.S.-Mexico-Canada Agreement (USMCA). The import date is 9/26/2022.

- 1. Which of the following forms or the electronic equivalent would **NOT** be created by the customs broker to be kept in the warehouse permit folder to support the original deposit of the merchandise in the bonded warehouse under Entry Type 21? The Port Director has not given permission for direct delivery.
 - A) CBP Form 3461
 - B) CBP Form 5106
 - C) CBP Form 6043
 - D) CBP Form 7501
 - E) CBP Form 7512
- 2. What is the Entry Type code for the withdrawal of 5,000 kilograms of cheddar cheese on opening day, January 2, 2023?
 - A) 01
 - B) 02
 - C) 21
 - D) 31
 - E) 32
- 3. Which of the following country codes correctly reflects the country of origin on the entry summary or electronic equivalent?
 - A) CA
 - B) OC
 - C) XO
 - D) XS
 - E) XY



- 4. Which of the following statements is **TRUE**? As indicated on the invoice, 10,000 kilograms of the cheddar cheese needs to be aged for six years. Cheese needs to remain in the same climate for the entirety of its aging process and the warehouse building has separate areas for bonded, foreign trade zone, and domestic merchandise.
 - A) Before the expiration of the fifth year from the date of importation, the broker can file a request for extension with the Center director showing good cause as to why the merchandise needs to remain in the warehouse for an additional year.
 - B) Before the expiration of the fifth year from the date of importation, the broker can file a warehouse withdrawal entry, pay any duties, taxes, and fees if there is insufficient quota remaining, and enter the cheese as privileged foreign merchandise to the foreign trade zone area of the warehouse for the sixth year of aging.
 - C) Before the expiration of the fifth year from the date of importation, the broker can file a warehouse withdrawal entry, pay any duties, taxes, and fees if there is insufficient quota remaining, and leave the cheese in bonded area of the warehouse for the sixth year of aging.
 - D) Before the expiration of the fifth year from the date of importation, the broker can file a CBP Form 7512 Transportation Entry to move the cheese from the bonded merchandise area of the warehouse to the domestic merchandise area of the warehouse for the sixth year of aging.
 - E) Before the expiration of the fifth year from the date of importation, the broker can file a rewarehouse entry to allow the cheese to remain in the bonded merchandise area for the sixth year under a new entry number.
- 5. What would be the correct amount of duty for a warehouse withdrawal of 8,000 kilograms of cheddar cheese for which Headquarters Quota has notified the broker that only 5,000 kilograms remains eligible for entry under the quota?
 - A) \$0.00
 - B) \$4,089.60
 - C) \$6,816.00
 - D) \$10,905.60
 - E) \$27,837.96
- 6. Which regulation provides the warehouse proprietor shall not permit the sampling of the cheese wheel when the importer tests the cheese for flavor and consistency until after the permit has been issued by the port director?
 - A) 19 CFR 19.8
 - B) 19 CFR 19.11
 - C) 19 CFR 127.14
 - D) 19 CFR 151.10
 - E) 19 CFR 158.43



Category II – Miscellaneous

- 7. Which statement correctly identifies the timeframe within which CBP will notify the importer in writing of a detention of merchandise when CBP suspects the merchandise bears a counterfeit version of a mark that is registered with the U.S. Patent and Trademark Office and is recorded with CBP?
 - A) Five (5) business days from the date the decision is made to detain.
 - B) Five (5) calendar days from the date the decision is made to detain.
 - C) Seven (7) business days from the date the merchandise is presented for examination.
 - D) Seven (7) business days from the date of the oral notification to the broker of the detention.
 - E) Thirty (30) calendar days from the date on which the merchandise is presented for examination.
- 8. Under which of the following circumstances will the importer **NOT** be required to have a bond containing conditions set forth in 19 CFR 113.62 to obtain release of merchandise under a special permit for immediate delivery?
 - A) An importation of quota-class merchandise.
 - B) An importation under an end-of-year authorization issued by CBP Headquarters.
 - C) An importation of goods from a contiguous country, namely Canada and Mexico.
 - D) A release from a warehouse followed by a warehouse withdrawal for consumption.
 - E) An importation by the U.S. Animal and Plant Health Inspection Service.
- 9. Which section of the Customs Regulations states the general exceptions to the marking requirements?
 - A) 19 CFR 134.22
 - B) 19 CFR 134.32
 - C) 19 CFR 134.41
 - D) 19 CFR 134.43
 - E) 19 CFR 134.44



- 10. What is the civil fine for a first violation under 19 U.S.C. 1526(f) and 19 CFR 133.27 on any person who directs, assists financially or otherwise, or aids and abets the importation of merchandise for sale or public distribution that bears a counterfeit mark resulting in a seizure of the merchandise?
 - A) The fine imposed will not be more than the value the merchandise would have had if it were genuine, according to importer's selling price in the United States of similar merchandise.
 - B) The fine imposed will not be more than the value the merchandise would have had if it were genuine, according to the manufacturer's suggested retail price in the United States at the time of seizure.
 - C) The fine imposed will not be more than two times the value the merchandise would have had if it were genuine, according to the manufacturer's suggested retail price in the United States at the time of seizure.
 - D) The fine imposed will not be more than three times the value the merchandise would have had if it were genuine, according to the manufacturer's suggested retail price in the United States at the time of seizure.
 - E) Fines are only imposed on the second and each subsequent seizure and never on a first seizure.
- 11. In response to the issuance of which CBP Form, or its electronic equivalent, may Center directors accept certificates of marking supported by samples of marked articles from importers or from actual owners to certify that marking of the country of origin on imported articles has been accomplished?
 - A) CBP Form 3347
 - B) CBP Form 4647
 - C) CBP Form 4811
 - D) CBP Form 5106
 - E) CBP Form 5129
- 12. Which one of the following actions **CANNOT** be taken on merchandise after liquidation of the entry becomes final?
 - A) Assess a penalty under 19 U.S.C. 1592
 - B) File a prior disclosure
 - C) Demand for return of merchandise
 - D) File a 514 protest
 - E) File a 520(d) post-entry duty refund claim



Category III - Classification

- 13. What is the **CLASSIFICATION** of handbags that are constructed of birch wood and are valued over \$20.00 each. The wood is completely uncoated and uncovered which creates a natural look. The interior of the handbags is not lined.
 - A) 4202.21.9000
 - B) 4202.29.2000
 - C) 4202.29.9000
 - D) 4202.99.2000
 - E) 4221.99.9880
- 14. What is the **CLASSIFICATION** of a welded, octagonal steel tube? The tube consists of 0.8% Carbon and 10.3% Chromium and has a wall thickness of 3.8 mm.
 - A) 7304.90.3000
 - B) 7304.90.5000
 - C) 7306.61.7060
 - D) 7306.69.7030
 - E) 7306.69.7060
- 15. What is the **CLASSIFICATION** of a printer that connects to an automatic data processing machine, transmits a facsimile, copies, and prints at a speed of 30 pages per minute?
 - A) 8443.31.0000
 - B) 8443.32.1010
 - C) 8443.39.4000
 - D) 8471.49.0000
 - E) 8472.90.9080
- 16. What is the **CLASSIFCATION** of a men's lace-up, casual shoe with a closed toe and closed heel that does not cover the ankle with an upper of 100 percent (100%) manmade textile material and an outer sole of 100 percent (100%) rubber. The shoe does not have foxing or a foxing like band and is valued at \$21 per pair.
 - A) 6404.11.9020
 - B) 6404.19.3040
 - C) 6404.19.8930
 - D) 6404.19.9030
 - E) 6404.19.9060



- 17. Which answer describes a material which is classifiable within Heading 5903, HTSUS?
 - A) A bonded textile fabric that consists of three layers. The first layer a woven face fabric, the second layer is a plastic glue (used to bond the fabrics) and the third layer is a woven backing fabric. The plastic glue is not visible to the naked eye.
 - B) A textile fabric which is coated on one side with plastics, bearing a design as a result from the coating treatment.
 - C) A quilted textile fabric, laminated with a plastic material on one side and imported in the piece.
 - D) A plain-woven textile fabric wholly of polyester filament fibers.
 - E) A woven textile fabric which has been laminated on one side with a film of plastic. The laminated fabric will be used in the manufacture of jackets.
- 18. What is the **CLASSIFICATION** of a whoopee cushion, which is a seat cushion commonly placed on a seat for humor purposes that makes a sound resembling human flatulence when compressed?
 - A) 3926.90.7500
 - B) 4016.99.6050
 - C) 9401.80.2031
 - D) 9503.00.0090
 - E) 9505.90.2000
- 19. What is the **CLASSIFICATION** of an unassembled, complete, commercial greenhouse building made predominantly of wood with subsidiary translucent plastic panels?
 - A) 4421.99.9880
 - B) 9406.10.0000
 - C) 9406.90.0110
 - D) 9406.90.0120
 - E) 9406.90.0190
- 20. What is the **CLASSIFICATION** of a flat piece of marble which has been surface-polished but not edge-worked, and measures 30 centimeters long by 30 centimeters wide by 3 centimeters thick?
 - A) 2515.12.1000
 - B) 2516.90.0060
 - C) 6802.21.5000
 - D) 6802.91.0500
 - E) 6802.91.1500



- 21. What is the **CLASSIFICATION** of an Organic Light Emitting Diode (OLED) television with a diagonal screen size of 75-inches (190.5 cm)? Additionally, this television has the following connectors: Bluetooth, Auxiliary In, Universal Serial Bus (USB) Near Field Communication (NFC), and High-Definition Multimedia Interface (HDMI). This television can also reproduce audio and video from a USB memory device. Lastly, this television has built-in Wireless Fidelity (Wi-Fi) and can stream movies or music through streaming services.
 - A) 8528.69.3500
 - B) 8528.71.2000
 - C) 8528.72.5200
 - D) 8528.72.6460
 - E) 8528.72.7260
- 22. What is the **CLASSIFICATION** of a beef pho broth that contains 5 percent by weight of ground beef and is imported from Thailand in 2.1 oz. paper bowls with a microwavable laminated film lid containing the ingredients needed to prepare a soup? The noodles are packed at the bottom of the bowl and a sealed plastic pouch encompassing three individually packaged items is placed on top of the noodles. The pouch contains a soup base, flavoring oil, and vegetable pack. Directions on the product label via the use of a microwave instruct the consumer to place all desired contents except the flavoring oil packet in the bowl, fill to the line with cold water, microwave on high for two minutes, add the flavoring oil, stir, and consume.
 - A) 1601.00.4090
 - B) 1902.19.2090
 - C) 1902.19.4000
 - D) 2104.10.0020
 - E) 2104.10.0060
- 23. What is the **CLASSIFICATION** of a vegetable-based fertilizer, composed of 8% potassium and 92% other substances, imported in 10-kilogram containers in granular form?
 - A) 3101.00.0000
 - B) 3105.10.0000
 - C) 3105.20.0000
 - D) 3105.90.0050
 - E) 3824.99.9397



- 24. What is the **CLASSIFICATION** of a women's cape made from 80 percent wool, 20 percent acrylic woven fabric?
 - A) 6102.10.0000
 - B) 6201.20.1110
 - C) 6202.20.1110
 - D) 6202.20.4011
 - E) 6202.40.1510
- 25. What is the **CLASSIFICATION** of an electric pedal-assist bicycle (e-bike) that is equipped with conventional bicycle components such as a frame, fork, wheels of 27 inches (68.58 cm), seat post, saddle, pedals, brakes, shifters, front crank, arms, chain, handlebars, headlight, taillight, and kickstand? In addition, the 58.4-pound (26.49 kg) e-bike integrates an electrically powered pedal-assist system, consisting of a 350W electric motor, motor controller, bottom bracket, and 36V, 10Ah lithium battery.
 - A) 8711.10.0000
 - B) 8711.60.0050
 - C) 8711.60.0090
 - D) 8712.00.3500
 - E) 8712.00.5000



Category IV – Automated Commercial Environment (ACE)

- 26. Which entry type is **NOT** eligible to be corrected by filing a Post Summary Correction (PSC)?
 - A) Entry Type 02
 - B) Entry Type 06
 - C) Entry Type 07
 - D) Entry Type 12
 - E) Entry Type 32
- 27. Which one of the following documents must a prospective participant interested in transmitting data electronically through the Automated Broker Interface (ABI) submit to CBP?
 - A) Power of attorney
 - B) Letter of intent
 - C) Customs bond
 - D) Hold Harmless agreement
 - E) Customs brokers license
- 28. Authorized Automated Commercial Environment (ACE) users can create blanket declaration records in the ACE Secure Data Portal **EXCEPT** for which one of the following?
 - A) Affidavit of Manufacture supporting a 9802 duty preference claim signed by the U.S. producer of ceramic coffee mugs exported to be painted with a logo and then reimported.
 - B) Affidavit of Manufacture from a U.S. cotton thread manufacturer for a Dominican Republic-Central America-United States Free Trade Agreement (DR-CAFTA) duty preference claim for an importation of cotton apparel.
 - C) Statement by an importer including a description of the processing of imported merchandise in sufficient detail to show that the use contemplated by the law has actually taken place in support of a reduced rate of duty.
 - D) Statement by an importer declaring that the importer qualifies for a tariff preference program covering multiple shipments of identical goods over an eleven-month period.
 - E) Blanket certificate stating that the importer has not been reimbursed by the manufacturer, producer, seller, or exporter for antidumping (AD) duties.



- 29. When an Automated Commercial Environment (ACE) entry summary is in **TRADE** control status, which of the following actions is **NOT** available?
 - A) File a post-summary correction (PSC).
 - B) Remove the entry summary from a daily statement.
 - C) Place an entry on a daily statement.
 - D) Delete an entry summary record.
 - E) Reschedule the entry summary by placing it on a future daily statement.

2023

2023						
January	February	March	April	May	June	
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15 (6) 17 18 19 20 21	12 13 14 15 16 17 18	12 13 14 15 16 17 18	9 10 11 12 13 14 15	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
22 23 24 25 26 27 28	19 20 21 22 23 24 25	19 20 21 22 23 24 25	16 17 18 19 20 21 22	21 22 23 24 25 26 27	18 (19)20 21 22 23 24	
29 30 31	26 27 28	26 27 28 29 30 31	23 24 25 26 27 28 29	28 (29)30 31	25 26 27 28 29 30	
			30			
July	August	September	October	November	December	
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	SMTWTFS		SMTWTFS	SMTWTFS		
SMTWTFS	S M T W T F S 1 2 3 4 5	S M T W T F S	S M T W T F S 1 2 3 4 5 6 7	S M T W T F S 1 2 3 4	S M T W T F S	
S M T W T F S 1 2 3 4) 5 6 7 8	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12	S M T W T F S 1 2 3 4 5 6 7 8 9	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11	S M T W T F S 1 2 3 4 5 6 7 8 9	
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- # denotes U.S. Federal Holiday
- 30. Use the provided calendar and the following entry record information to determine the answer with the correct dates in the order of entry summary due date, final post-summary correction submission date without an extension, and the deem liquidation date. If any single date in the series is incorrect, the entire answer is incorrect.
 - Entry was made using the electronic equivalent of a CBP Form 3461 for Entry Type 01 Consumption.
 - System displayed Entry/Release Date is January 6, 2023.
 - System displayed pending Liquidation Date is December 15, 2023.
 - A) January 16, 2023; November 1, 2023; January 5, 2024
 - B) January 20, 2023; November 2, 2023; January 6, 2024
 - C) January 20, 2023; November 30, 2023; January 5, 2024
 - D) January 23, 2023; December 1, 2023, January 6, 2024
 - E) January 23, 2023; November 2, 2023; January 6, 2024



Category V – Quota

- 31. A shipment has an arrival date of Monday May 4, 2020 at 11:05 am (Eastern). The error free entry summary with payment is submitted on Thursday May 7, 2020 at 4:40 pm (Eastern). What is the presentation date and time for non-opening moment quota purposes?
 - A) Monday May 4, 2020 11:05 am (Eastern)
 - B) Tuesday May 5, 2020 8:00 am (Eastern)
 - C) Thursday May 7, 2020 4:40 pm (Eastern)
 - D) Friday May 8, 2020 8:30 am (Eastern)
 - E) Friday May 8, 2020 9:00 am (Eastern)
- 32. Which of the following statements is **COMPLETELY CORRECT** when Tariff Rate Quota (TRQ) entry is presented in proper form with estimated duties, but the quota fills prior to the quota release and the entry is prorated?
 - A) The excess imported merchandise may be exported, warehoused, destroyed under Customs supervision, or entered with Post Summary Correction (PSC).
 - B) Apportioned TRQ merchandise in excess of quota proration limit may be entered with additional duties, warehoused, destroyed, or entered via transfer allotment by the filer.
 - C) The over quota limit merchandise may be re-exported to the same country of origin, warehoused in a bonded facility, or delivered to importer in-bond with low rate of duty payment.
 - D) All the merchandise must be moved to a bonded warehouse, all duties paid at high rate within 10 days or merchandise may be exported out of the U.S to foreign country.
 - E) The excess merchandise over the limit may be exported, moved to a bonded warehouse, destroyed under customs supervision, or brought in at the high rate.
- 33. A shipment of steel is made in South Korea and arrives in Chicago, Illinois. The absolute quota for this merchandise is filled. Which **ONE** of the following actions may the importer **NOT** take?
 - A) Pay the higher rate of duty
 - B) Place the merchandise in a foreign trade zone
 - C) Enter the merchandise for warehouse
 - D) Export the merchandise under Customs supervision
 - E) Destroy the merchandise under Customs supervision



- 34. Which of the following statements is **TRUE** under the following facts? On September 1, 2022, a broker filed a type 02 entry for a shipment from England of 4,000 kilograms of tobacco under 2401.10.63 with 23.9 cents per kilogram duty. Concurrently, the broker filed the entry summary data and scheduled payment on a daily statement with a payment date of September 13, 2022. The release date is September 1, 2022, as the tobacco quota for the United Kingdom was not full. By September 13, 2022, the unliquidated entry summary is in accepted status, CBP control, and fully paid. On October 18, 2022, the importer requested that the broker file a post-summary correction the next day to adjust the value of the entry summary because the invoice was in British Pounds and the foreign currency was not converted to U.S. Dollars before the broker reported entered value on the entry summary.
 - A) The broker will call the Port of Entry to request a pen-and-ink change instead of filing a post-summary correction (PSC), as non-revenue changes to entry summary data are not made using the PSC process.
 - B) The broker will file a PSC without reserving the quota with Headquarters Quota because a PSC filed on October 19, 2022 is within the original quota period.
 - C) The broker will file a PSC on October 19, 2022 after reserving the quota with Headquarters Quota because a PSC filed on October 19, 2022 is outside the original quota period.
 - D) The broker will file a PSC on October 27, 2022 after reserving the quota with Headquarters Quota on October 19, 2022, because the broker must wait at least five (5) days after reserving the quota to file the PSC.
 - E) The broker will contact the Center on October 19, 2022 and request that the entry summary be rejected, because non-revenue changes to quota entries are made when entry summary data is refiled in response to a reject notice.
- 35. What is the date and time of presentation for quota priority for the following scenario? A sugar quota entry summary for Opening Moment is transmitted in the Automated Commercial Environment (ACE) and receives a pending status. The goods arrived and released February 1, the entry summary date is February 6th, and the duty payment was submitted to CBP February 8th. The sugar Opening Moment date is February 6th.
 - A) The date and time of presentation for quota priority is date stamped on the arrival document, February 1st.
 - B) The date and time of presentation is the entry summary date February 6th.
 - C) The date and time of presentation will be the merchandise release date, February 1st.
 - D) The date and time of presentation is the payment date, February 8th.
 - E) The date and time of presentation is 12:00 Noon (Eastern) of Opening Day.



Category VI – Value

- 36. Which of the following will **NOT** be included in the appraisement of merchandise under transaction value?
 - A) \$40,000.00 for tooling to produce bumpers for importation into the U.S., plus \$1,000.00 transportation charges to send the tooling to the Canadian plant manufacturing the bumpers.
 - B) \$100.00 per item remitted to the foreign seller after the resale of the imported item in the U.S., under the contract between the exporter and the U.S. importer.
 - C) Detailed design drawing valued at \$20,000.00, produced by an exclusive U.S. engineering firm, and provided free of charge by the U.S. importer/buyer to the producer for the production of the imported merchandise.
 - D) A \$100.00 per item patent royalty fee due under a contract between the foreign seller and the foreign patent holder and paid by the importer/buyer to the foreign patent holder at the seller's request as a condition of the sale.
 - E) Packing costs of \$40.00 per carton incurred by the buyer with respect to the imported merchandise.
- 37. What is the dutiable value based upon the following information? Gemma Jones, a sole proprietor doing business as GJ Imports, wants to begin importing woven furniture but is unable to travel to Asia on a buying trip. The proprietor hires Far East Trading, an established purchasing company, to travel to Asia and make several designated purchases in the proprietor's behalf. The first shipment arrives and is invoiced with the following information:
 - Per contract 121622; 23 Crates furniture; U.S. \$121,900.00; Includes Rattan Chairs, Rattan Tables, Bamboo Stands, and:
 - o Ocean freight and marine insurance (\$22,000),
 - o Far East Trading 5% commission, and
 - All charges and commissions are included in the invoice price payable via letter of credit, Bank of England to Far East Trading.
 - A) U.S. \$121,900.00, net.
 - B) U.S. \$121,900.00, minus freight, insurance, and commission.
 - C) U.S. \$121,000.00, minus commission only.
 - D) U.S. \$121,900.00, minus freight, and insurance only.
 - E) U.S. \$121,900.00 plus freight, insurance, and commission.



- 38. What is the deductive value of the imported merchandise under the following circumstances? A foreign shipper sells 1000 leather attaché cases to a related U.S. importer classified under 4202.11.0030 / 8%. The foreign shipper does not sell to any unrelated persons. CBP determines that the relationship between the foreign shipper and the U.S. importer influences the price. There is no identical or similar merchandise from the same country of production. The U.S. importer sells the attaché cases in their imported state to three domestic buyers approximately one month after importation. The first buyer purchases 350 cases for \$200.00 each. The second purchaser gets an even better deal, 400 cases for \$180.00 each. The third buyer snaps up the remaining 250 cases for \$150.00 each. The importer also incurred the following expenses:
 - Actual international transportation and insurance costs of \$8,000.00.
 - Domestic transportation costs of \$2,000.00.
 - Customs duties totaling \$4,000.00.
 - In addition, the importer realized profits and general expenses of \$40.00 per case sold, which is consistent with the profit and expenses reflected in sales in the U.S. of merchandise of the same class or kind from all countries.
 - A) \$42,000.00
 - B) \$50,000.00
 - C) \$122,670.00
 - D) \$126,000.00
 - E) \$146,000.00
- 39. Which is **NOT** a requirement for an assist?
 - A) An assist must be supplied by the seller to the buyer.
 - B) An assist may be furnished directly or indirectly.
 - C) An assist must be supplied free of charge or at reduced cost.
 - D) An assist must be used in connection with the production or sale for export to the U.S. of the merchandise.
 - E) An assist that was purchased or leased from an unrelated person has the value of the cost of the purchase or lease.



- 40. Which of the following pairings of foreign seller and U.S. importer are **NOT** related persons as defined in Part 152 of the Title 19 CFR?
 - A) Seller and importer have the same mother, but not the same father.
 - B) Seller is on the Board of Directors XYZ Fashion Corporation and the U.S. Importer is XYZ Fashion Corporation.
 - C) Seller is Mr. John Smythe, and the importer is ABC Customs Brokers, Inc. in which Mr. John Smythe's spouse owns seven percent (7%) of the common stock.
 - D) Seller is British Motor Company, which is incorporated in England as a wholly-owned subsidiary of BMC, GmbH and importer is BMC USA, Inc., a Delaware corporation owned by BMC, GmbH.
 - E) Seller is Mr. John Smythe, and the importer is ABC Customs Brokers, Inc. in which Mr. John Smythe's spouse's brother owns seven percent (7%) of the common stock.
- 41. How should the merchandise be appraised in the following scenario? A foreign shipper sold merchandise at \$100.00 per unit to a U.S. importer. Subsequently, the foreign shipper increased its price to \$110.00 per unit. The merchandise was exported after the effective date of the price increase. The invoice price of \$100.00 was the price originally agreed upon.
 - A) \$90.00
 - B) \$100.00
 - C) \$100.00 with \$10.00 payable in next purchase
 - D) \$110.00
 - E) None of the above.



Category VII – Partner Government Agencies (PGA)

- 42. Which of the following importations does **NOT** require a permit issued by Fish and Wildlife Services (FWS)? The importation is not from either Canada or Mexico.
 - A) Any species of Indian wild dog, red dog, or dhole of the genus Cuon
 - B) Any live specimens or egg of the species of so-called "pink starling" or "rosy pastor" Sturnus roseus
 - C) Any species of Java sparrow, Padda oryzivora
 - D) Wild yak, a wild ruminant of the Bovidae family
 - E) Any live fish or viable eggs of the family Clariidae
- 43. With which Federal agencies must documentary evidence of conformity with other agency regulations be filed when importing a motor vehicle for sale in the United States?
 - A) Environmental Protection Agency and National Highway Traffic Safety Administration
 - B) Environmental Protection Agency and Federal Motor Carrier Safety Administration
 - C) Federal Highway Administration and Federal Motor Carrier Safety Administration
 - D) Federal Motor Carrier Safety Administration and National Highway Traffic Safety Administration
 - E) Federal Highway Administration and National Highway Traffic Safety Administration



44. Which of the following statements is **FALSE**?

- A) The importation into the customs territory of the United States of chemical substances in bulk form or as part of a mixture, and articles containing a chemical substance or mixture are governed by the Toxic Substances Control Act (TSCA).
- B) No certification under TSCA by the importer or an authorized agent is needed for an importation where the merchandise is only identified as "bulk chemicals" if the importer or the authorized agent know that the imported bulk chemicals are not subject to TSCA.
- C) If an importer fails to certify compliance with TSCA as required and the shipment has been detained, with reasonable grounds, the port director may release the shipment under bond pending a decision by the Administrator of the Environmental Protection Agency to permit or refuse entry of the shipment.
- D) If the Administrator of the Environmental Protection Agency has refused entry of a shipment that has been released under bond, the merchandise must be redelivered within 30 days of the date of the redelivery notice, or the port director will assess liquidated damages in the full amount of the bond.
- E) Exclusive of extensions, the importer of a shipment of covered merchandise that has been detained must bring the merchandise into compliance with TSCA or export the merchandise within 90 days after notice of detention or 30 days of the demand for redelivery, whichever comes first.



Category VIII – Entry / Entry Summary

- 45. Where in the Harmonized Tariff Schedule of the United States (HTSUS) can the definition of the "Customs Territory of the United States" be found?
 - A) Annex A to the HTSUS
 - B) Annex C Schedule D to the HTSUS
 - C) Explanatory Notes to the HTS
 - D) General Notes (GN) to the HTSUS
 - E) General Rules of Interpretation (GRIs) in the HTSUS
- 46. Which of the following duties, taxes or fees **CANNOT** be reduced or removed in ACE through the transmission of a post summary correction (PSC)?
 - A) Merchandise processing fees (MPF)
 - B) Antidumping and countervailing duties (AD/CVD)
 - C) Internal revenue taxes (IRT)
 - D) Harbor maintenance fees (HMF)
 - E) Agricultural fees
- 47. What action must be taken to avoid liquidated damages for failing to file or late filing of an entry summary when an entry summary is rejected more than ten (10) working days after the date of entry and additional duties are due?
 - A) The entry summary must be resubmitted to CBP within two (2) working days from the date of reject.
 - B) The entry summary must be resubmitted to CBP within two (2) working days from the date of reject, with payment of additional duties.
 - C) The entry summary must be resubmitted to CBP within ten (10) working days from the date of reject.
 - D) The entry summary must be resubmitted to CBP within ten (10) working days from the date of reject, with payment of additional duties, upon resubmission.
 - E) The entry summary must be resubmitted within the remainder of the ten (10)-working day filing period for submitting the summary, but never less than two (2) working days.
- 48. Which regulatory section defines the "time of entry" when merchandise is released under the immediate delivery procedure?
 - A) 19 CFR 10.101(e)
 - B) 19 CFR 141.68
 - C) 19 CFR 142.23
 - D) 19 CFR 142.24(a)
 - E) 19 CFR 142.26(a)



- 49. A commercial invoice states that the imported widgets are manufactured by Best Widgets. The goods are exported to the United States by reseller Wacky Widgets. The imported widgets are subject to the widgets Anti- Dumping (AD) order. The AD order excludes Best Widgets from antidumping duties if Best Widgets is both the manufacturer and exporter of the merchandise. Best Widgets does not have a manufacturer AD suffix case number or rate, nor does Best Widgets have an exporter AD suffix case number or rate. Wacky Widgets does not have a manufacturer AD suffix case number or rate, nor does Wacky Widgets have an exporter AD suffix case number or rate. What is the correct procedure to file the entry for this shipment of widgets?
 - A) File as type 01 consumption since the goods are excluded from the Anti-Dumping (AD) order.
 - B) File as type 01 consumption since Best Widgets is excluded from the Anti-Dumping (AD) order.
 - C) File as type 01 consumption since Best Widgets is the manufacturer of the goods.
 - D) File as type 03 Anti-Dumping and Countervailing Duties (AD/CVD) under the widgets Anti-Dumping (AD) case All-Others (e.g., -000) suffix case number and rate.
 - E) File as type 03 Anti-Dumping and Countervailing Duties (AD/CVD) with a 0.00% AD rate since Best Widgets shouldn't have to pay AD duties.
- 50. Which of the following two-digit codes would be entered in the "mode of transport" block of the CBP Form 7501 or its equivalent under the following facts? A formal entry is required. Sample dresses arrived in the U.S. in the dress designer's checked baggage. The designer flew into the U.S. on a commercial passenger aircraft from France.
 - A) 32
 - B) 33
 - C) 41
 - D) 50
 - E) 60



- 51. Given the following manufacturer information from a commercial invoice, what would be the correct CBP Form 3461/7501 Entry Manufacturer Identification Code (MID)?
 - Chingdong Biopoi LTD 2F
 - No. 12 Building, 3
 - No 51159, Rontin Ave
 - Wenleng Zone
 - Chingdong City, Sichuan, China 611149
 - A) CNCHIBIO51159SIC
 - B) CNBIOPOI5115SIC
 - C) CNBIOPOI2F11CHI
 - D) CNCHIBIO5115CHI
 - E) CNCHINGD2F11CHI
- 52. Which of the following is a **TRUE** statement regarding the principles governing the classification of goods in the tariff schedule?
 - A) For legal purposes, the Harmonized Tariff Schedule's (HTS) table of contents, alphabetical index, and title of sections, chapters and sub-chapters are of equal weight to the terms of headings, relative section or chapter notes, and the General Rules of Interpretation in classifying goods under the tariff schedule.
 - B) For legal purposes, under the governing principles for the classification of goods in the tariff schedule, the Harmonized Tariff Schedule (HTS) Explanatory Notes are required to be applied, unless the HTS headings or notes otherwise require.
 - C) For legal purposes, the HTS General Rules of Interpretation (GRI) principles are applied in any sequence as long as all the GRIs are applied in classifying goods in the tariff schedule.
 - D) For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes with the understanding that subheadings at any level are comparable.
 - E) For legal purposes, classification is determined according to the terms of the headings and any relative section or chapter notes, while the table of contents, alphabetical index, and titles of sections, chapters and sub-chapters are provided for ease of reference.



- 53. To avoid having excluded merchandise deemed abandoned and destroyed, importers have up to ______ from the date of receipt of Exclusion Letter notification to export merchandise subject to Withhold Release Order or to file a protest under 19 USC 1514. Choose the answer that correctly fills in the blank.
 - A) Six (6) weeks
 - B) Sixty (60) days
 - C) Three (3) months
 - D) One hundred, twenty (120) days
 - E) One (1) year
- 54. What is the latest date CBP can demand that the following shipment be returned to CBP custody? A shipment of textile products claiming country of origin Hong Kong arrived on March 7, 2022 and was released on March 8, 2022. The entry summary was filed on March 18, 2022. On March 21, 2022, the Center director finds that the textile product is not entitled to admission into the commerce of the United States because the country of origin was not accurately represented as the entry summary should have listed People's Republic of China as the country of origin.
 - A) March 22, 2022
 - B) April 7, 2022
 - C) April 20, 2022
 - D) September 4, 2022
 - E) September 17, 2022
- 55. As defined in the Customs Regulations, what does "released conditionally" mean?
 - A) Any release from CBP custody before liquidation.
 - B) The bond is a temporary importation bond.
 - C) Any admission of merchandise to a Foreign Trade Zone.
 - D) Any release of merchandise to the General Order warehouse.
 - E) The release requires further action, such as marking.



- 56. In the following scenario, upon proper request, to which type of ruling is the importer entitled?
 - The Center of Excellence and Expertise has rejected the importer's claim as to the tariff classification of biofuel manufactured in Norway in connection with the entries of this merchandise.
 - Entries filed for these shipments have NOT been liquidated.
 - Proposed rate advances on CBP Form 29 will result in substantial duty increases.
 - The importer has NOT requested or been issued a ruling on these import transactions.
 - A) A ruling request submitted to the National Commodity Specialist Division.
 - B) A protest application for further review filed using the Automated Commercial Environment (ACE) protest module.
 - C) An Internal Advice request submitted through the Customs field office issuing the rate advances.
 - D) A manufacturing ruling under the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA).
 - E) A preliminary classification ruling petition submitted to the Court of International Trade.



Category IX – Modernized Drawback

- 57. Within how many working days prior to the date of intended destruction must 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 destroyed be filed by the claimant with the CBP port where the destruction is to take place?
 - A) One (1)
 - B) Two (2)
 - C) Seven (7)
 - D) Ten (10)
 - E) Fourteen (14)
- 58. Which designated merchandise qualifies for Direct Identification Unused Merchandise Drawback under 19 USC 1313(j)(1)?
 - A) A yacht imported and used to participate in a race and then exported immediately after the race.
 - B) Imported socks which are repackaged and then exported.
 - C) Imported fabric which is cut and sewn into shirts and then exported.
 - D) Imported bike wheels which are substituted and commingled with domestically sourced bike wheels and then exported.
 - E) Imported duty paid petroleum derivatives under Harmonized Tariff Schedule of the United States (HTSUSA) Subheading Chapter 3911.90.91 which are exported within 180 calendar days.
- 59. Which of the following factors does CBP **NOT** consider when requiring a claimant to restructure their drawback claims in such a manner as to foster administrative efficiency?
 - A) The claimant's number of import and export transactions.
 - B) The value of the claims.
 - C) The frequency of the claims.
 - D) The accounting method used to identify the merchandise.
 - E) The product or products being claimed.



- 60. Which of the following answers is **NOT** a condition or criteria for identification of merchandise or articles by accounting method for drawback purposes?
 - A) The lots of merchandise or articles to be so identified must be fungible.
 - B) The person using the identification method must be able to establish that inventory records (for example, material control records), prepared and used in the ordinary course of business, account for the lots of merchandise or articles to be identified as being received into and withdrawn from the same inventory.
 - C) Unless provided in the section of the U.S. Code of Federal Regulations related to identification of merchandise or articles by accounting method or otherwise specifically approved by Customs (by a binding ruling under Part 177 of Chapter 1 of Title 19 of the U.S. Code of Federal Regulations), all receipts (or inputs) into and all withdrawals from inventory must be recorded in the accounting record.
 - D) The records which support any identification method under this section are subject to verification by Customs.
 - E) Any accounting method which is used by a person for drawback purposes under this section must be used without variation with other methods for a period of at least two (2) years, unless approval is given by Customs for a shorter period.
- 61. Calculate the total amount to be claimed for drawback for line item 2 using the following facts. Line item 1 is for 5,000 articles valued at \$10.00 each totaling \$50,000.00. The duty rate for line item 1 is 7%. Line item 2 is for 6,000 articles valued at \$15.00 each totaling \$90,000.00. The duty rate for line item 2 is 5%. The only fee is the merchandise processing fee that was paid at the regulatory rate of 0.3464% and is between the minimum and maximum. Direct identification drawback is claimed.
 - A) \$4,455.00
 - B) \$4,763.64
 - C) \$4,811.76
 - D) \$7,920.00
 - E) \$8,484.96



Category X – Broker Compliance

- 62. What is the maximum penalty for any one incident of conducting Customs business without a license?
 - A) \$5,000.00
 - B) \$10,000.00
 - C) \$15,000.00
 - D) \$20,000.00
 - E) \$30,000.00
- 63. Who must a broker business designate as the contact for CBP for broker-wide customs business and financial recordkeeping requirements?
 - A) A knowledgeable company employee
 - B) An owner of the company
 - C) A director of the company
 - D) Duly appointed legal counsel
 - E) The broker whose license qualifies the permit
- 64. Which of the following is **NOT** an example of diligence in correspondence and paying monies?
 - A) Brokers must transmit payments received from the client after the due date to the Government within five (5) working days from receipt.
 - B) Brokers must provide a written statement to a client accounting for funds received for the client from the Government within sixty (60) calendar days of receipt.
 - C) Brokers must provide active clients with a notice to client of method of payment within each twelve (12)-month period.
 - D) Brokers must file a status report with CBP every three (3) years accompanied by the prescribed fee.
 - E) Brokers need not provide a written statement accounting for funds received if there is actual payment of the funds by a broker.
- 65. Within how many days of the date of discovery that an employee is a convicted felon must a duly licensed broker seek approval of such employment from the Assistant Commissioner or be assessed a \$5,000 penalty for knowingly employing any convicted felon?
 - A) Ten (10) days
 - B) Fifteen (15) days
 - C) Thirty (30) days
 - D) Forty-five (45) days
 - E) Ninety (90) days



- 66. Newly licensed Customs broker Pat Smith (Smith or they/their) received their individual Customs broker license on August 1, 2022. On December 19, 2022, Smith received their national permit and began conducting customs business as a sole proprietor. What month and year will Smith's next status report be due and how much will the triennial status report fee be?
 - A) January 2023; \$100.00
 - B) February 2023; \$163.71
 - C) February 2023; \$263.71
 - D) January 2024; \$100.00
 - E) February 2024; \$100.00
- 67. How long after attaining a passing grade on the Customs Broker License Exam (CBLE) does an applicant have to apply for a Customs broker license?
 - A) Three (3) months
 - B) One (1) year
 - C) Two (2) years
 - D) Three (3) years
 - E) Five (5) years
- 68. Which of the following dates is the earliest date that an examinee who took the Customs Broker License Exam (CBLE) on October 26, 2022, is eligible to apply for a customs broker license under the following facts? The examinee's birth date is October 12, 2004. The examinee was notified that the examinee passed the CBLE on November 10, 2022. The examinee received the application instruction letter from the processing Center on December 1, 2022.
 - A) October 27, 2022
 - B) November 10, 2022
 - C) December 1, 2022
 - D) October 12, 2025
 - E) October 26, 2025
- 69. Within how many working days must a licensed customs broker transmit a payment to CBP of funds received from an importer after the payment due date?
 - A) One (1)
 - B) Two (2)
 - C) Three (3)
 - D) Five (5)
 - E) Ten (10)



Category XI – Free Trade Agreement (FTA)

- 70. What is the correct amount of estimated duty to be deposited with an Entry Summary dated June 1, 2022 for an air shipment of Leather Briefcases classified under 4202.11.0030 with an entered value of \$5,000.00, claiming Generalized System of Preferences (GSP) Preferential Duty Claim by utilizing the Special Program Indicator (SPI) of A?
 - A) \$0.00
 - B) \$17.32
 - C) \$400.00
 - D) \$417.32
 - E) \$427.75
- 71. What is the **TRADE AGREEMENT** status of an unlined curtain panel of 100% acrylic, dyed, woven fabric that has undergone the following processing?
 - CHINA: Solution dyed acrylic fiber is extruded and cut into staple fibers and shipped to the United States. (Heading 5503).
 - UNITED STATES: The acrylic staple fibers are spun into an acrylic yarn. (Heading 5509); the acrylic yarns are woven into a 100% acrylic fabric and dyed. (Heading 5512); the 100% acrylic woven fabric is shipped to Honduras.
 - HONDURAS: Polyester filament for sewing thread is extruded. (Heading 5402); The extruded sewing thread of polyester filament is formed. (Heading 5401); Fabric is cut and sewn; curtain panel is assembled and shipped to the U.S.
 - A) Qualifies under Dominican Republic-Central America-United States Free Trade Agreement (DR-CAFTA) because the good is wholly obtained or produced in the territory of one or more of the parties to the Agreement.
 - B) Qualifies under DR-CAFTA because the good is produced entirely in the territory of one or more of the parties to the Agreement, and each of the non-originating materials used in the production of the good undergoes an applicable change in tariff classification and the good satisfies all other applicable requirements of General Note 29.
 - C) Qualifies under DR-CAFTA because the good satisfies the regional value content.
 - D) Does not qualify under DR-CAFTA because each of the non-originating materials does not undergo an applicable change in tariff classification.
 - E) Does not qualify under DR-CAFTA because the good undergoes an applicable change in tariff classification but does not satisfy the remainder of the tariff shift rule.



- 72. Which one of the following is **NOT** a program providing special tariff treatment?
 - A) Agreement on Trade in Civil Aircraft
 - B) Automotive Products Trade Act
 - C) Generalized System of Preferences
 - D) Trade Facilitation and Trade Enforcement Act
 - E) United States-Morocco Free Trade Agreement
- 73. Which of the following would **NOT** be used to support a claim by the importer of petroleum products classified in Heading 2710 of the Harmonized Tariff Schedule for preferential treatment under the Caribbean Basin Trade Partnership Act (CBTPA)?
 - A) Purchase orders, invoices, bills of lading and other shipping documents, and customs import and clearance documents for the country of manufacture showing U.S.-origin crude oil was used in the production of the imported merchandise.
 - B) A completed Certificate of Origin showing that the petroleum products meet the rules of origin for the Bahamas.
 - C) Records showing that internal controls were established and implemented requiring the periodic review of the accuracy of the Certificate of Origin or other applicable origin records.
 - D) Shipping papers showing the shipment from the CBTPA beneficiary country directly to the United States without being shipped through a country other than a CBTPA beneficiary country.
 - E) A CBP Form 450 in English signed by the exporter applicable to multiple importations by the U.S. importer over a one-year period from the date of the exporter's signature.
- 74. Under the United States–Mexico–Canada Agreement (USMCA), which of the following would **NOT** be considered an "indirect material" in the manufacture of a ceramic mug? A kiln is the oven that is used to fire or bake the ceramic clay to harden.
 - A) Purified water churned with the clay powder and feldspar to make ceramic clay
 - B) Molds shaped like cylindrical coffee mugs
 - C) Electricity used to power the kilns
 - D) Lubricants for the conveyor belts transporting the mugs through the kilns
 - E) Purified water added to the kiln wash powder used to maintain kiln performance



Category XII – Foreign Trade Zones (FTZ) and Bonded Warehouse

- 75. What status designation should be applied to merchandise entered for warehousing and transferred to a Foreign Trade Zone?
 - A) Privileged Foreign Status
 - B) Nonprivileged Foreign Status
 - C) Domestic Status
 - D) Activated Status
 - E) Zone-Restricted Status
- 76. Merchandise in _____ may be entered for warehouse from a foreign trade zone.
 - A) Privileged Foreign Status imported 3 years ago
 - B) Privileged Foreign status imported 6 years ago
 - C) Nonprivileged Foreign Status imported 3 years ago
 - D) Nonprivileged Foreign Status imported 6 years ago
 - E) Activated Status
- 77. Which of the following does not apply to a Duty-Free Store Operation?
 - A) Withdrawal for Export
 - B) Procedures Manual
 - C) Reimported Merchandise Non-Exemption
 - D) Application for Transfer of Merchandise
 - E) Inventory Procedure
- 78. Which class of bonded warehouse is known as a general order warehouse, established for the storage and disposition exclusively of general order merchandise?
 - A) Class 2
 - B) Class 7
 - C) Class 8
 - D) Class 9
 - E) Class 11
- 79. Upon proper application, what Zone status will be given to merchandise taken into a Foreign Trade Zone for the sole purpose of exportation, destruction, or storage?
 - A) Domestic status
 - B) Nonprivileged foreign status
 - C) Privileged foreign status
 - D) Zone-restricted status
 - E) Privileged domestic status



80. Choose the time pairing that will correctly fill in the blanks in the	following sentence.
Regarding the annual reconciliation report and letter of certification	on, the foreign trade
zone operator shall prepare a reconciliation report within	days after the end of
the zone/subzone year and submit the letter of certification within	working days
after the annual reconciliation report is prepared.	

- A) Ten (10) days Ninety (90) working days
- B) Thirty (30) days Sixty (60) working days
- C) Sixty (60) days Thirty (30) working days
- D) Ninety (90) days Ten (10) working days
- E) Thirty (30) days Ten (10) working days

You may use the remaining time to go back and check your answers. If you have finished double checking your information and would like to participate in the survey, please respond to the following questions.



Section 3: Examination Process Evaluation Survey

This survey is administered to collect information about the examination process. The survey is **voluntary**, and your responses will have no impact on your score.

- 1. What is your background regarding Customs laws and regulations?
 - A. Former CBP employee
 - B. Currently works or has worked for a broker in the past
 - C. Currently works or has worked for an importer on trade issues in the past
 - D. No working experience with Customs laws and regulations
 - E. Currently works or has worked for both broker and importer in the past
- 2. How did you prepare for the Customs Broker License Exam?
 - A. Took an in-person course through an educational institution
 - B. Took an online course through an educational institution
 - C. Self-prepared
 - D. Did not spend time preparing for the examination
- 3. Approximately how many hours did you spend preparing for the examination?
 - A. 1-10
 - B. 11-25
 - C. 26-100
 - D. More than 100
 - E. Did not spend time preparing for the examination
- 4. How difficult was the examination?
 - A. Very easy
 - B. Easy
 - C. Moderate
 - D. Difficult
 - E. Very Difficult
- 5. How clear were the examination questions?
 - A. Very clear
 - B. Clear
 - C. Neither clear nor difficult to understand
 - D. Difficult to understand
 - E. Very difficult to understand
- 6. Would you have like more, less or the same amount of time for this examination?
 - A. Less time I finished early
 - B. Same amount of time it was just right
 - C. Slightly more time to consider or review my answers
 - D. More time I did not finish the examination