



October 22, 2025

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**, or **D**). 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 (2025 Basic Edition, No Supplements) (HTSUS)
- Title 19, Code of Federal Regulations (2024 Revised as of January 1, 2024) (Parts 1 to 140) (Parts 141 to 199) (Parts 200 to end)
- 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 (CBP-External 12.0, December 2023) (Chapter 1 to Chapter 24) (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 – Broker Compliance

1. Which **ONE** of the following constitutes an impermissible "misuse of license or permit" pursuant to CBP regulations pertaining to licensed customs brokers?
 - A) A broker allows an unlicensed person, who is not an employee, to solicit, promote or perform any customs business or transaction using the broker's license.
 - B) A broker influences or attempts to influence the conduct of any representative of the Department of Homeland Security in any pending matter by the use of duress or false accusation.
 - C) A broker procures or attempts to procure information from Government records to which they have not been granted access by proper authority.
 - D) A broker knowingly uses false or misleading representations to procure employment pertaining to a customs matter.
2. AA Customs Brokers, Inc. has a corporate customs broker license and a national permit. Tom, the individually licensed broker who was the corporation's national permit qualifier, has recently resigned from AA Customs Brokers, Inc. What is the maximum number of days from Tom's effective resignation date that AA Customs Brokers, Inc. has to find a new licensed customs broker to qualify its national permit to avoid their permit's revocation by operation of law?
 - A) 120 days
 - B) 60 days
 - C) 30 days
 - D) 180 days
3. By what date must an initial petition for relief in a seizure and a penalty case be filed?
 - A) Within 60 days of the mailing of the notice of seizure or notice of penalty.
 - B) Within 30 days from the date of mailing of the notice of seizure or notice of penalty.
 - C) For seizure cases, within 60 days of the date of mailing of the notice of seizure, and for penalty cases, within 30 days from the date of mailing of the notice of penalty.
 - D) For seizure cases, within 30 days from the date of mailing of the notice of seizure, and for penalty cases, within 60 days of the mailing of the notice of penalty incurred.
4. What are the requirements for CBP to consider an offer in compromise under the Tariff Act of 1930 (as amended) arising from a violation of Customs law?
 - A) Tender of a 20% deposit of the total sum offered and an offer in writing.
 - B) Tender of the specific sum offered and an offer in writing.
 - C) Tender of the domestic value of the claim and an offer in writing.
 - D) Tender of at least \$1,000.00 and an offer in writing.

5. Which **ONE** of the following is **NOT** required to be maintained by a broker as evidence of their registration for, attendance at, or completion of the qualifying continuing broker education?
- A) The location where the broker completed the qualifying continuing broker education.
 - B) The name of the entity or person who provided the qualifying continuing broker education.
 - C) The date(s) the broker attended the qualifying continuing broker education.
 - D) The date(s) the broker received proof of completing the qualifying continuing broker education.
6. Which people and/or entities must certify completion of the continuing broker education requirement with their status report required under 19 CFR 111.30(d)?
- i. Individually licensed brokers;
 - ii. Partnerships with customs broker licenses;
 - iii. Associations with customs broker licenses;
 - iv. Corporations with customs broker licenses
- A) i
 - B) i and ii
 - C) ii, iii, and iv
 - D) i, ii, iii, and iv
7. ZX Customs Brokers, Inc. (ZX) is a customs broker that is a corporation. George Forest, an individually licensed customs broker, is ZX's Vice President of Compliance and is the qualifier for ZX's license and national permit. On May 1, 2025, the Executive Director, Office of Trade, CBP accepts Mr. Forest's voluntary suspension of his individual license for one year effective May 5, 2025 due to health issues. ZX's Import Manager, Jayne Smythe, is an individually licensed broker, but she is not a duly appointed officer of ZX. Which of the following statements is **FALSE**?
- A) ZX may notify CBP that it is appointing Import Manager Smythe as its national permit qualifier and continue conducting customs business until the annual permit expires on December 31, 2025.
 - B) ZX may make a written voluntary offer of suspension of its broker's license and permit for one year to accommodate Mr. Forest's voluntary suspension of his license and discontinue conducting customs business during the suspension period.
 - C) ZX may appoint Import Manager Smythe as Vice President of Import Compliance, notify CBP that Ms. Smythe will be the new license and permit qualifier effective May 5, 2025, and continue conducting customs business.
 - D) Prior to September 2, 2025, ZX may hire Dr. Hu, an individually licensed broker, as its Vice President of Import Compliance. It can then designate Dr. Hu to act as the corporation's new license qualifier and Import Manager Smythe to serve as its new national permit qualifier. After informing CBP of the appointments and complying with all other relevant requirements, it may continue conducting customs business.

8. Suzy Smith is a licensed customs broker, and her license is overseen by the Processing Center located in Miami, Florida. Ms. Smith seeks to obtain a national permit in her individual capacity to transact customs business throughout the customs territory of the United States. Ms. Smith's application included the following information:
- (1) the applicant's broker license number and date of issuance;
 - (2) the address, telephone number, and email address of the office designated by the applicant as the office of record;
 - (3) the name, telephone number, and email address of the point of contact to be available to CBP to respond to issues related to the transaction of customs business;
 - (4) a list of all employees together with the specific employee information prescribed in 19 CFR 111.28 for each employee;
 - (5) the location where records will be retained;
 - (6) the name, telephone number, and email address of the knowledgeable employee responsible for broker-wide records maintenance and financial recordkeeping requirements;
 - (7) and a receipt showing that the fees specified in 19 CFR 111.96(b) and (c) have been paid.

What additional materials must Ms. Smith provide to complete her application for a national permit?

- A) A request to move oversight of her license to CBP Headquarters.
 - B) A waiver for the national permit examination.
 - C) A supervision plan describing how she will exercise responsible supervision and control over the customs business conducted under the national permit.
 - D) A list of her past employers, regardless of whether the employment was related to the transaction of customs business.
9. When a protest is filed on behalf of a principal by an agent, who is not an attorney at law or a customhouse broker or his authorized employee, what document must also be filed to demonstrate the agent is authorized to file protest?
- A) Articles of incorporation
 - B) Certificate of authority
 - C) Letter of intent
 - D) Power of attorney
10. The U.S. Department of Defense (DoD), an agency or office of the United States Government, hires a licensed customs broker for the importation of armor equipment to be used in a new concept unmanned tank style vehicle. The DoD instructs the broker that a power of attorney is **NOT** required due to the nature and sensitivity of the importation, and the fact that the equipment is for the account of the DoD. Which of the below statements is **TRUE**?
- A) When merchandise is imported by the DoD it is automatically duty-free.
 - B) The power of attorney is not required where the DoD is to act as Importer of Record (IOR) due to inherent sensitivities.
 - C) When merchandise is imported by a U.S. government agency it is exempt from examination by CBP.
 - D) Merchandise imported by, or for the account of the DoD, is subject to ordinary Customs entry requirements and a Power of attorney is required if a customs broker is used.

11. Which of the following parties is required to maintain records and render them for examination and inspection by CBP?
- A) A consumer who purchases an imported automobile from a domestic dealer.
 - B) A traveler who has made an oral declaration of non-commercial goods under the traveler's personal exemption.
 - C) A person who knowingly causes the importation of merchandise carried under bond into the United States.
 - D) A consumer who unknowingly purchases imported goods from a local store.
12. When merchandise is withdrawn from a bonded warehouse, records relating to the withdrawal must be retained by a customs broker for how many years from the date of the last withdrawal?
- A) 2
 - B) 4
 - C) 5
 - D) 6
13. In transacting customs business, licensed customs brokers must exercise responsible supervision and control. CBP's determination of what is necessary to perform and maintain responsible supervision and control will vary depending upon the circumstances in each instance. Regardless of the circumstances, which **ONE** of the following factors is a mandatory requirement for licensed customs brokers to exercise responsible supervision and control when conducting customs business?
- A) Conducting audits and reviews of customs transactions handled by the employee
 - B) Providing adequate training to brokerage employees
 - C) Ensuring employees have access to the latest CBP regulations
 - D) Employing a sufficient number of licensed brokers relative to the job complexity
14. Andrew Balder, an employee of PM Morris Customs Brokerage (MCB), has decided to import dual color lapel men's dress jackets to take advantage of their exploding popularity. One of MCB's clients regularly imports comparable dress jackets and has a record number of sales. Which of the following statements is **CORRECT**?
- A) Andrew Balder may not import items similar to that of MCB's clients because it would be a conflict of interest.
 - B) An employee of a broker may not also be an importer.
 - C) Andrew Balder must notify the appropriate Center Director and seek permission to import such articles.
 - D) Andrew Balder must notify the MCB's client that they are also going to import dual color lapel men's dress jackets.

15. _____ means an activity performed by a business entity to ensure that documents for a related business entity or entities are prepared and filed with CBP using "reasonable care", but such activity does not extend to the actual preparation or filing of the documents or their electronic equivalents.
- A) Corporate compliance activity
 - B) Conducting customs business
 - C) Exercising responsible supervision and control
 - D) Informed compliance activity
16. An individually licensed broker subject to continuing broker education requirements completed a qualifying course on April 15, 2027. The broker is maintaining appropriate records pertaining to their continuing education in accordance with applicable CBP regulations. The broker certified completion of their continuing education hours with the filing of their triennial status report on February 1, 2030. For how long is the broker required to maintain a record of their April 15, 2027, continuing education course - which of the following dates identifies the right timeframe?
- A) April 15, 2030
 - B) February 1, 2033
 - C) April 15, 2033
 - D) February 1, 2035
17. Which answer choice correctly completes the following statement: Upon CBP's request, the individual broker must make available to CBP the information and documentation pertaining to the qualifying continuing broker education completed during a triennial period on or before _____.
- A) 30 calendar days from the date of CBP's request
 - B) 30 business days from the date of CBP's request
 - C) 30 calendar days from the date of receipt of CBP's request
 - D) 30 business days from the date of receipt of CBP's request

18. At the conclusion of the 2024-to-2027 triennial reporting period, Joe Slacker, a licensed customs broker and part-time college student, completed eight hours of accredited continuing broker education and two semesters of supply chain management college coursework. As a customs broker he was required to complete 20 hours of qualifying continuing broker education. Mr. Slacker submitted a triennial status report, but he failed to report or certify compliance with the continuing broker education requirement. What must Mr. Slacker do to rectify his non-compliance and maintain his license?
- A) Submit a corrected status report certifying the eight continuing broker education hours completed during the triennial period within 30 calendar days of the issuance of CBP's notice of failure to report and certify compliance.
 - B) Request a waiver under 19 CFR 111 from completing the remaining 12 qualifying continuing education credit hours as Mr. Slacker completed more than 12 hours of supply chain management coursework at the college he attended.
 - C) Complete the required number of qualifying continuing broker education credits and submit a corrected status report within 30 calendar days of the issuance of CBP's notice of failure to report and certify compliance.
 - D) Retake and pass the Customs Broker License Exam within 120 calendar days of CBP's notice of failure to report and certify compliance.
19. What is the penalty for any person who intentionally transacts customs business, other than as provided in 19 CFR 111.2(a)(2), without holding a valid broker's license?
- A) The person receives a written reprimand from the port director with the approval of Headquarters, which may be considered in connection with any future disciplinary proceedings.
 - B) The person is subject to criminal sanctions.
 - C) The person is automatically barred from importing merchandise into the United States.
 - D) The person is liable for a monetary penalty for each such transaction.
20. Mr. Jones, a buying agent with power of attorney for importer American Widgets, employs licensed customs broker Ms. Smith for the transaction of customs business and Speedy Freight Forwarder for the transportation of merchandise on behalf of American Widgets. Mr. Jones does not have a customs broker license. American Widgets' imported merchandise was not purchased on a delivered duty-paid basis. Ms. Smith executed a power of attorney directly with American Widgets. Of the following choices, what additional action must Ms. Smith take for billing purposes?
- A) Ms. Smith must transmit either a copy of her bill for services rendered or a copy of the entry to American Widgets, unless American Widgets waives transmittal.
 - B) Ms. Smith must pay a finder's fee to Mr. Jones for the referral of American Widgets' customs business.
 - C) Ms. Smith must execute a power of attorney directly with Speedy Freight Forwarder.
 - D) Ms. Smith must transmit directly to Speedy Freight Forwarder a copy of the brokerage charges.

Category II – Practical Exercise

NOTE:

As in the real world where client documents may contain errors, the practical exercise documents may contain errors. Examinees should review the documentation carefully and identify any errors. Any errors in the documentation should be taken into account when selecting an answer

FACTS:

Baltimore Quick Printers of Baltimore, Maryland (BQ Printers) ordered a Luxemburg Digital Press (press) from manufacturer Stampa Fabbrica of Genoa, Italy (Stampa), an unrelated party. The contract price for the machine is \$80,000.00. Italy is in the Euro Zone. Stampa will prepay international freight and insurance and invoice BQ Printers on a C.I.F. (cost, insurance, freight) basis. Although the press was on backorder at the time it was ordered, Stampa promised the next available press would be shipped to BQ Printers.

On January 6, 2025, Stampa shipped a press to a purchaser in Beijing, China, but the purchaser declined to accept the shipment claiming that it was late. On January 7, 2025, Stampa contacted BQ Printers by email to confirm their order and notify them that a press was now available. The email also explained that this particular press was now available because the original purchaser in China had not accepted the shipment. To incentivize BQ Printers to accept the press that was rejected by the original purchaser, the email offered BQ Printers “a rebate of \$15,000.00 on the purchase price of the press.”

BQ Printers confirmed the order and Stampa arranged for an air shipment from Beijing, China to Baltimore, Maryland. The press left China on January 17, 2025, on Shark Airlines under Air Waybill 989-2349 9976.

While enroute from Beijing to Baltimore, the flight was diverted from Baltimore to Boston, Massachusetts due to inclement weather. BQ Printers’s Customs broker, Fast Brokers, LLC (Fast Brokers) was notified of the flight diversion. An alert Fast Brokers employee modified the unsubmitted entry / entry summary documentation in their automated broker interface system to reflect that the shipment was landing and being unladen in Boston instead of Baltimore, the intended port of entry. The employee worked with a representative of Shark Airlines to arrange for ground transportation from Boston to Baltimore by Exact Trucking, a carrier bonded under 19 CFR 113.63 for the transportation and delivery of merchandise. Fast Brokers created the CBP Form 7512 (CBPF 7512) naming Exact Trucking as the bonded carrier.

CBP Officer Evans at the Port of Baltimore marked the merchandise as “arrived” in processing the transportation entry. The date of entry is January 17, 2025. BQ Printers paid Stampa’s invoice on January 21, 2025.

Below are the documents that Shark Airlines timely provided to Fast Brokers prior to exportation. On the provided broker invoice, MPF stands for merchandise processing fee, and HMF stands for harbor maintenance fee.

Using the provided airway bill of lading, commercial invoice, and broker invoice to the importer, as well as the facts above, answer the following five questions by choosing the best answer.

989- -2349 9976

989 - 2349 9976

Shipper's Name and Address Stampa Fabbica San Jian Fang Dong Lu Si Hao Chaoyang District Beijing China		Shipper's Account No. SAL-5545		AIR WAYBILL		Shark Airlines	
Consignee's Name and Address Baltimore Quick Printers 6830 Hayley Ridge Way, Unit A Baltimore, MD 21209		Consignee's Account No.		<p>It is agreed that the goods described herein are accepted in apparent good order and condition (except as noted) for carriage SUBJECT TO THE CONDITIONS OF CONTRACT ON THE REVERSE HEREOF. ALL GOODS MAY BE CARRIED BY ANY OTHER MEANS INCLUDING ROAD OR ANY OTHER CARRIER UNLESS SPECIFIC CONTRARY INSTRUCTIONS ARE GIVEN HEREON BY THE SHIPPER, AND SHIPPER AGREES THAT THE SHIPMENT MAY BE CARRIED VIA INTERMEDIATE STOPPING PLACES WHICH THE CARRIER DEEMS APPROPRIATE. THE SHIPPER'S ATTENTION IS DRAWN TO THE NOTICE CONCERNING CARRIER'S LIMITATION OF LIABILITY. Shipper may increase such limitation of liability by declaring a higher value for carriage and paying a supplemental charge if required.</p> <p>Received in good order and condition at _____ (place) on _____ (Date and time)</p> <p>Signature of Consignee or his agent</p> <p>ALSO NOTIFY NAME AND ADDRESS (OPTIONAL)</p> <p>Fast Brokers, LLC 4800 Beach Blvd., Suite 100 Jacksonville, FL 32207 1-904-999-9999</p>			
Issuing Carrier's Agent Name and City							
Agent's IATA Code	Account No.						
AIRPORT OF DEPARTURE PEK - Beijing Capital Int'l Airport							
AIRPORT OF DESTINATION BWI - Baltimore, MD							
CURRENCY	DECLARED VALUE FOR CARRIAGE	DECLARED VALUE FOR CUSTOMS		FOR CARRIER USE ONLY			
USD	\$114,600.00	80,000.00		FLIGHT/DATE		FLIGHT/DATE	
HANDLING INFORMATION				INSURANCE - If shipper requests insurance in accordance with conditions on reverse hereof, indicate amount to be insured in figures in box marked amount of insurance.			
				AMOUNT OF INSURANCE 80,000.00			
No. of Pieces	GROSS WEIGHT	KG / LB	COMMODITY ITEM NO.	CHARGEABLE WEIGHT	RATE / CHARGE	TOTAL	NATURE & QUANTITY OF GOODS
6	11,500	KG	8443.32	11,000	\$3.00	\$33,000.00 USD	One Digital Press Machine (Disassembled and in six (6) boxes)
							MARKS & NOS 5F120120235- 5F050120235 Origin IT Origin CN
PREPAID \$34,600.00 USD		COLLECT		P-UP ZNE	PICKUP CHARGES		OTHER CHARGES
VALUATION CHARGE				DEL. ZNE	DELIVERY CHARGES		Insurance @ \$2.00/\$100
TAX							
TOTAL OTHER CHARGES DUE AGENT				<p>Shipper certifies that the particulars on the face hereof are correct and that insofar as any part of the consignment contains dangerous goods, such part is properly described by name and is in proper condition for carriage by air according to applicable Dangerous Goods Regulations.</p> <p>Signature of Shipper or Agent</p>			
TOTAL OTHER CHARGES DUE CARRIER							

COMMERCIAL INVOICE						
						Invoice Number SF05012023S
EXPORTER/SHIPPER Stampa Fabbrica Viale Europa 29 16121 Genoa II ITALY			IR# 012345-54321	FOR BROKER USE ONLY Fast Brokers, LLC 4800 Beach Blvd., Suite 100 Jacksonville, FL 32207 1-904-999-9999		
Importer Baltimore Quick Printers 6830 Hayley Ridge Way, Unit A Baltimore, MD 21209			IR# 84-155999901			
Ultimate consignee Baltimore Quick Printers 6830 Hayley Ridge Way, Unit A Baltimore, MD 21209						
Carrier Shark Airlines		Duties / Fees for the Account of Importer		Terms of Sale: C.I.F. Due 10 days after importation		
Line	C/O HS Tariff	Description HS Tariff Qty/UOM	Quantity	Unit Price Uom	Value	
001	IT	Luxemburg Digital Press with 1000s of color capability 8443.3 1 NO	1	\$80,000.00 EA	80,000.00	
002		Freight & Insurance	1	34,600.00 EA	34,600.00	
003		<i>Rebate negotiated 1/7/2025</i>	1	-\$15,000.00	-\$15,000.00	

Invoice Date 1/7/2025	Currency of Value USD
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Grand Total	\$114,600.00
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Notes/Special Instructions:

BROKER INVOICE		
		Invoice Number 20165823478
Broker Fast Brokers, LLC 4800 Beach Blvd., Suite 100 Jacksonville, FL 32207 1-904-999-9999		FOR BROKER USE ONLY
Importer IR# 84-155999901 Baltimore Quick Printers 6830 Hayley Ridge Way, Unit A Baltimore, MD 21209		

G/L Code	Description	Line Amount
400	Customs entry / entry summary FBL-1234567-8 broker fee	\$ 390.00
405	Additional document	\$ 30.00
205	Document fees - Shark Airlines	\$ 35.00
299	Customs duties, taxes, fees and other CBP charges	\$5,233.37
	Duty	\$0.00
	Add'l duty Sec. 301	\$4,875.00
	MPF	\$277.12
	HMF	\$81.25

Invoice Date	01/7/2025
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Grand Total	\$5,688.37
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Notes/Special Instructions: C/O China HTS: 9903.88.15/7.5% + 8443.32.5000/Free

NOTICE TO CLIENT OF METHOD OF PAYMENT

If you are the importer of record, payment to Fast Brokers, LLC (the broker) will not relieve you of liability for customs charges (duties, taxes, or other debts owed CBP) in the event the charges are not paid by the broker. Therefore, if you pay by check, customs charges may be paid with a separate check payable to the "U.S. Customs and Border Protection" which will be delivered to CBP by the broker.

21. What is the dutiable value of the press?
- A) \$65,000.00
 - B) \$80,000.00
 - C) \$99,600.00
 - D) \$114,600.00
22. The facts indicate that a Fast Brokers employee created a transportation entry on a CBP Form 7512. CBP regulations also grant other parties the authority to file transportation entries. Which of the parties listed below does not have the regulatory authority to file the transportation entry under the facts provided?
- A) Shark Airlines
 - B) Exact Trucking
 - C) CBP Officer Evans of the Port of Baltimore
 - D) Baltimore Quick Printers
23. Refer to the Commercial Invoice. How will the price change that Stampa, the seller, offered to BQ Printers, the buyer, affect transaction value?
- A) The price change will not be added to or subtracted from the price paid or payable as it will be paid to the buyer after the buyer pays the seller's invoice.
 - B) The price change will be deducted from the price paid or payable because the price change was a discount from the seller to the buyer negotiated as part of the sale.
 - C) The price change will not be added or subtracted from the price paid or payable because it was negotiated after the date of importation.
 - D) The price change will be added to the price paid or payable as it is an indirect payment paid to the buyer by the seller after the buyer pays the seller's invoice.
24. The following additional facts apply only to this question (Question No. 24).

Fast Brokers obtained additional documentation from the client stating that the country of origin of the Luxemburg Digital Press is Italy. Upon review, a Fast Brokers auditor determined that there were errors in the duties, taxes, and fees charged on the invoice to BQ Printers.

What will be the total amount of the corrected broker invoice?

- A) \$455.00
- B) \$732.12
- C) \$813.37
- D) \$4,956.25

25. The following additional facts apply only to this question (Question No. 25).
Additionally, for this question only, you are to assume that the duties, taxes, and fees that Fast Brokers included on its broker invoice to BQ Printers are correct.

The CBP Form 7512 had a typographical error stating that there were 5 boxes of disassembled parts instead of 6 boxes as shown on the airway bill. Exact Trucking delivered 5 boxes. BQ Printers has proof that the contents of the missing box comprised 50% of the value of the whole press. The entry summary is not liquidated.

Which of the listed regulations describes the process by which BQ Printers may provide CBP with evidence of the shortage and request a duty allowance?

- A) 19 CFR 18.6(f)
- B) 19 CFR 18.8(d)(1)(i)
- C) 19 CFR 158.3
- D) 19 CFR 159.7(c)

Category III – Quota

26. Smith Imports, an importer located in Baltimore, MD, purchased 100,000 pounds of South Korean steel. The shipment is due to arrive in Los Angeles, CA on May 25, 2025. The steamship line estimates a conveyance arrival date of May 28, 2025. Smith Imports instructed its customs broker to make entry at the port of Baltimore. The customs broker advises that the product is subject to an absolute quota, and as of May 15, the steel quota is considered filled. The next quota period opens on July 1, 2025. Which of the following is **NOT** an appropriate action for the customs broker to take on behalf of Smith Imports?
- A) Admit the shipment into a Foreign Trade Zone to hold the merchandise until the opening of the next quota period.
 - B) Submit a warehouse entry to hold the merchandise until the opening of the next quota period.
 - C) Export the merchandise out of the United States to Canada.
 - D) File a transportation entry to move the merchandise in-bond from Los Angeles through various ports to Baltimore, arriving at the start of the next quota period.
27. The annual Tariff Rate Quota (TRQ) limit for beef from Argentina is 20,000,000 KG. The quota period is an annual quota that begins on January 1st. A filer entered beef from Argentina as a type 02 quota entry. Quota was allocated and the entry received a presentation date of July 1, 2025. On September 1, 2025, the filer realized that the quantity of the beef was not accurately recorded, and more beef was imported than originally claimed on the entry. The quota filled on August 1, 2025. The entry has not liquidated. Of the options below, what is the best action the filer could take?
- A) Request cancellation of the original entry.
 - B) File a Post Summary Correction (PSC) to correct the entry.
 - C) Contact HQ Quota to determine whether any quota quantity can be reserved.
 - D) File a PSC when the next quota period opens.
28. ATC Imports hires Fry Customs Brokers to file an entry for imported carpets subject to a tariff-rate quota. CBP Officer James inadvertently releases the merchandise before the proper presentation of the entry summary, and the quota is nearing fulfillment. The port director has decided to issue liquidated damages. Which of the facts below would justify the port director's decision?
- A) The importer submitted estimated duties calculated at the over-quota rate.
 - B) The merchandise is returned to CBP custody within 30 days from the date of demand for redelivery.
 - C) The release was due to causes wholly beyond the control of the importer.
 - D) The entry summary with estimated duties attached is not presented timely.

29. PB Creations, Inc. (PB) is the importer of record and consignee for an entry of peanut butter from Argentina that is subject to an absolute quota. On Sunday, May 31, 2025, at 8:00 am, Eastern AH Brokers, the authorized broker for PB, filed an error-free entry and entry summary in CBP's Automated Commercial Environment (ACE) and scheduled payment of estimated duties via statement. The shipment is due to arrive at the Customs port of Baltimore, Maryland, on June 1, 2025. The shipment actually arrives at the port of Baltimore on Monday, June 2, 2025, at 12:03 pm Eastern, based on the manifest information filed in ACE. AH Brokers pays the statement on Thursday, June 12, 2025, at 5:00 pm Eastern. Based on this fact pattern, which of the date and time combinations below is the correct presentation date establishing quota priority for the entry of peanut butter from Argentina?
- A) June 1, 2025 at 8:30 am Eastern
 - B) June 2, 2025 at 12:03 pm Eastern
 - C) June 12, 2025 at 5:00 pm Eastern
 - D) June 13, 2025 at 8:30 am Eastern
30. On May 15, 2025, CBP Headquarters issued public notice that 116,000 dozen brooms of broom corn classifiable under subheadings 9603.10.40 to 9603.10.60 have been entered or withdrawn for consumption and that the quota is nearing fulfillment. Such brooms are covered by a tariff-rate quota. Your customs brokerage client has 6,000 dozen broom corn brooms, valued at \$0.95 each, arriving July 9, 2025, from India. The brooms are country of origin India. Your client does not want to enter any brooms into a bonded warehouse. There is no harbor maintenance fee. You calculate the merchandise processing fee (MPF) to be \$236.94. Based on this fact pattern, which of the following best describes the applicable entry process when a tariff-rate quota is nearing fulfillment?
- A) Filing an Entry Type 01 consumption entry for all 6,000 dozen brooms under 9603.10.4000 and put \$5,708.94 on statement.
 - B) Filing an Entry Type 01 consumption entry for all 6,000 dozen brooms under 9603.10.9000 and put \$7,076.94 on statement.
 - C) Filing an Entry Type 02 consumption entry for all 6,000 dozen brooms under 9603.10.5000 and put \$23,276.94 on statement.
 - D) Filing an Entry Type 02 consumption entry with line 001 for 5,478 dozen brooms under 9603.10.4000/8% and with line 002 for 522 dozen brooms under 9603.10.5000/32¢ each and put \$7,237.35 on statement.

Category IV – Classification

31. Of the four choices below, which is the best **CLASSIFICATION** of diammonium hydrogenorthophosphate?
- A) Heading 2805
 - B) Heading 3104
 - C) Heading 3102
 - D) Heading 3105
32. Of the four choices below, which is the best **CLASSIFICATION** of a pair of men's trousers made up of 100 percent polyester knit pile fabric, the outer surface of which has been laminated with a polyester material that completely obscures the underlying fabric?
- A) 6103.43.1520
 - B) 6103.49.8024
 - C) 6113.00.1012
 - D) 6203.43.7590
33. Of the four choices below, which is the best **CLASSIFICATION** of a rectangular-shaped box/container made of 100% tinplate steel? The box measures 6 inches long by 4.25 inches wide by 2 inches high, and the top of the box is hinged. The box is used for children to hold and organize crayons and playthings.
- A) 7326.90.1000
 - B) 7326.90.3500
 - C) 7326.90.8688
 - D) 8007.00.5000
34. Of the four choices below, which is the best **CLASSIFICATION** of a machine that produces glass fibers? This machine is a highly specialized piece of equipment that operates at elevated temperatures to produce glass fibers using molten glass. Due to the size of the complete machine, it cannot be shipped on a single conveyance. The importer of record elected to enter the machine disassembled and in multiple shipments within six days at the Port of Newark. The first shipment was released pursuant to a special permit for immediate delivery upon arrival. After the components are imported, they will be delivered directly to the customer and will be assembled then.
- A) 8475.29.0000
 - B) 8479.89.9599
 - C) 8464.90.0110
 - D) 8475.90.9000

35. Of the four choices below, which is the best **CLASSIFICATION** of a non-dairy snack bar, determined to be a food preparation that is a sugar confectionary, made of peanuts and corn flakes and containing cocoa in the chocolate coated bottom? The snack bar contains 8% by weight of cocoa calculated on a totally defatted basis and 53% added sugar. The snack bars are individually wrapped for retail sale.
- A) 1704.90.3520
 - B) 1806.32.9000
 - C) 1904.10.0040
 - D) 2106.90.9997
36. Diamond Vision imports eyeglass (spectacle) frames and lenses as disassembled parts into the United States. The frame part is a single molded unit of plastic consisting of rims, a bridge, and a nose piece. The temples and end pieces are also molded plastic and are imported in pairs consisting of one left and one right temple. Steel hinges and screws are imported in boxes. The lenses are plastic and are imported in pairs. Which **ONE** of the following rules would not apply when determining the eight-digit classification of the spectacle frames and lenses under the HTSUS?
- A) General Rule of Interpretation 1
 - B) General Rule of Interpretation 2(a)
 - C) Additional U.S. Rules of Interpretation 1(c)
 - D) General Statistical Note 1
37. Of the four choices below, which is the best **CLASSIFICATION** for the described vehicle? Quality Express is a shuttle company that delivers small parcels. In January 2023, they imported several used, 100% electric vans with an Environmental Protection Agency (EPA) rated range of 200 miles. The electric vans conform to all applicable safety standards required of passenger vehicles. They each feature two swing out front doors with windows, two sliding rear doors with windows, and a swing out rear door with a window. The vans are carpeted throughout and carry up to seven people, with a cargo space comprising 28% of the total interior volume. After importation, the rear bench seats may be removed to allow for additional cargo space.
- A) 8703.80.0045
 - B) 8703.90.0100
 - C) 8704.60.0000
 - D) 8702.40.6100
38. Of the four choices below, which is the best **CLASSIFICATION** and associated duty rate to be listed on the entry summary for an entry on August 1, 2025, of the following merchandise? The merchandise is a replica scale model of a 1955 Chevy 3100 pickup truck in red. Commonly known as the “Christmas Truck,” this model is intended for individuals 15 years of age and up. The model was die-cast in parts in Germany of a zinc-aluminum alloy. The parts were buffed, painted, and assembled with welding into the complete model trucks in China.
- A) 9503.00.0090/Free
 - B) 9503.00.0090/15%
 - C) 9817.95.01/Free
 - D) 9817.95.01/25%

39. Of the four choices below, which is the best **CLASSIFICATION** of a multi-function electric countertop appliance advertised for sale as a "toaster oven?" The apparatus can be used to bake, broil, toast, warm, and air-fry. It has a 12-liter interior capacity, large enough to toast four slices of bread or bake a nine-inch pizza, and includes an oven rack and an air fryer basket.
- A) 8516.60.4060
 - B) 8516.60.4070
 - C) 8516.60.6000
 - D) 8516.72.0000
40. Which of the following clauses is **FALSE**? When classifying goods for importation into the United States under the Harmonized Tariff Schedule of the United States and absent special language or context which otherwise requires, ____.
- A) a tariff classification controlled by use (other than actual use) is to be determined in accordance with the use in the United States at, or immediately prior to, the date of importation, of goods of that class or kind to which the imported goods belong, and the controlling use is the principal use.
 - B) a tariff classification controlled by the actual use to which the imported goods are put in the United States is satisfied only if such use is intended at the time of importation, the goods are so used and proof thereof is furnished within 3 years after the date the goods are entered.
 - C) a provision for parts of an article covers products solely or principally used as part of such articles but a provision for "parts" or "parts and accessories" shall prevail over a specific provision for such part or accessory.
 - D) the principles of section XI regarding mixtures of two or more textile materials shall apply to the classification of goods in any provision in which a textile material is named.

Category V – Entry / Entry Summary

41. Importer Sunny Solar Panels filed an entry for a shipment that arrived in the Los Angeles/Long Beach seaport on March 1, 2020. Sunny Solar Panels filed an entry summary on March 3, 2020, and tendered all duties, taxes, and fees owed. The merchandise was released from U.S. Customs and Border Protection (CBP) custody on March 3, 2020. CBP liquidated the entry on January 22, 2021. Upon reviewing the liquidation, Sunny Solar Panels realized that due to a clerical error they overpaid harbor maintenance fees. What is the deadline for Sunny Solar Panels to file a protest?
- A) Within 90 days of January 22, 2021
 - B) Within 180 days of January 22, 2021
 - C) Within 365 days of March 1, 2020
 - D) Within 180 days of March 3, 2020
42. An importer wants to import switchblade knives. When the importer contacts a broker for assistance with making entry, what should the broker relay as to the permissibility of importing switchblades?
- A) Importation of a switchblade knife with a 2-inch blade is permitted when transported in the possession of an amputee with only one arm.
 - B) All importations of switchblade knives are contrary to law and are subject to forfeiture.
 - C) Switchblade knife components do not qualify as a switchblade knife.
 - D) Importation of switchblade knives with 2.5-inch blades is permitted when imported by a National Park Ranger.
43. Which of the following is **TRUE** with respect to imported merchandise after the U.S. International Trade Commission (ITC) finds a violation of section 337 of the Tariff Act of 1930 (19 USC 1337) and issues an exclusion order, as implemented by CBP under 19 CFR 12.39?
- A) The exclusion order is not effective until 60 days after issuance, at which point merchandise subject to the exclusion order no longer may be entered.
 - B) Merchandise subject to the exclusion order may not be entered under any circumstance after the exclusion order has issued.
 - C) Merchandise subject to the exclusion order may be entered under a basic importation and entry bond in an amount set by CBP.
 - D) Merchandise subject to the exclusion order may be entered under bond until the determination of a violation becomes final.
44. What must a port director do if an entry summary for a shipment of commercial goods greater than \$2,500 in value secured by a single entry bond is **NOT** filed timely?
- A) Issue a warning and allow additional time for filing.
 - B) Seize the merchandise until the entry summary is filed.
 - C) Demand liquidated damages for the bond amount.
 - D) Limit the importer's ability to file future entries.

45. A surety may terminate its agreement to accept future obligations under a bond, with or without the consent of the principal, with reasonable notice of the termination made in compliance with the methods provided in 19 CFR, Part 113. Absent proof to CBP that a shorter time frame is reasonable under the facts and circumstances, how many days constitute reasonable notice for bond termination from the terminating surety to the principal and CBP?
- A) 7 business days
 - B) 10 business days
 - C) 15 days
 - D) 30 days
46. Which of the following statements is **TRUE** regarding changes to a bond?
- A) A minor alteration which does not go to the substance of the bond may be made prior to signing without any additional documentation.
 - B) A new bond must be executed when an erasure or alteration is made after the bond is signed but prior to the approval of the bond by CBP.
 - C) The consent of all parties must be written on the bond if a modification or interlineation is made after the bond is signed but prior to the approval of the bond by CBP.
 - D) A new bond is required, which will supersede the existing bond, when a change is made after approval of the bond by CBP.
47. Domestic status may be granted to any of the following types of merchandise in a Foreign Trade Zone, **EXCEPT**:
- A) Merchandise that is a growth, product, or manufacture of the United States on which all applicable internal-revenue taxes have been paid.
 - B) Merchandise that was previously imported from Belgium and on which duty and tax have been paid.
 - C) Merchandise from Greece that was previously entered free of duty and tax.
 - D) Merchandise that is previously imported from France, on which applicable duties, taxes, or fees have not been paid.

48. Which **ONE** of the statements below regarding the admissibility of merchandise into a Foreign Trade Zone (FTZ) is **TRUE**?
- A) Prohibited merchandise may only be admitted into a foreign trade zone temporarily. Conditionally admissible merchandise may be admitted into a FTZ if permitted by the regulations of the Federal agency concerned.
 - B) Prohibited merchandise may not be admitted into a FTZ. Conditionally admissible merchandise may be admitted into a FTZ if permitted by the regulations of the Federal agency concerned.
 - C) Prohibited merchandise may be admitted into a FTZ only upon filing a certification that such merchandise will not be entered into the commerce of the United States. Conditionally admissible merchandise may be admitted into a FTZ temporarily, pending a final determination of its status.
 - D) Merchandise may never be admitted into a FTZ temporarily pending a determination of admissibility and if determined to be prohibited, must be disposed of. Conditionally admissible merchandise may be admitted into a FTZ if permitted by the regulations of the Federal agency concerned.
49. Hagen Industries Limited ("Hagen") imported two containers of 1000-piece jigsaw puzzles from Poland, and is identified as the consignee on the bill of lading for the shipment. The puzzles were transported to the Port of Los Angeles-Long Beach by vessel. Twenty (20) calendar days after arrival and unlading at the port, no entry had been filed for the puzzles. The port director properly took custody of both containers and deposited them in a general order warehouse at Hagen's expense. How long from the date of importation can the puzzles remain in the warehouse before they become subject to sale?
- A) 3 months
 - B) 6 months
 - C) 12 months
 - D) 18 months
50. Which regulation lists some of the laws that CBP enforces on behalf of various other federal agencies?
- A) 19 CFR 161.2(a)
 - B) 19 CFR 118.4
 - C) 19 CFR 141.11(a)(3)
 - D) 19 CFR 141.15(c)
51. Which motor vehicles may be imported by any person and do not have to be shown in compliance with emissions requirements before they are entitled to admissibility?
- A) Gasoline-fueled light-duty trucks and light-duty motor vehicles manufactured before January 1, 1968.
 - B) Diesel-fueled light-duty motor vehicles manufactured between January 1, 1975 and December 31, 1984.
 - C) Motor vehicles not otherwise exempt from EPA emissions requirements and less than 20 years old.
 - D) Highway motorcycles manufactured between January 1, 1978 and December 31, 1984.

52. ABC Importer is importing tracing paper from Germany which is classifiable under subheading 4806.30 of the HTSUS. The paper is being imported as rolls measuring 20 cm in width and 100 yards in length. Which of the following pieces of additional information is **NOT** required to be included for entry on the invoice or other document accompanying the invoice?
- A) Weight of paper in grams per square meter
 - B) Length of the paper in cm
 - C) Diameter of the roll in cm
 - D) Width of the paper in cm
53. An entry for warehouse was filed in 2025. Liquidation of the entry was never suspended or extended. When is the warehouse entry deemed liquidated by operation of law at the rate of duty, value, quantity, and amount of duties asserted by the importer of record?
- A) One year from the date of entry of the merchandise
 - B) One year from the date of final withdrawal of all merchandise covered by the warehouse entry
 - C) One year from the date of the first withdrawal of merchandise covered by the warehouse entry
 - D) Five years from the date of importation of the warehouse merchandise
54. XYZ Corporation has a shipment arriving to the Los Angeles/Long Beach seaport by vessel. The vessel left the port of export on January 17, 2025. The vessel arrived within the limits of the seaport with the intent to unlade on January 23, 2025. The vessel's contents were inspected by a U.S. Department of Agriculture officer on January 24, 2025. Finally, the merchandise was unladen on January 27, 2025. On which of the following days was the merchandise imported into the United States?
- A) January 17, 2025
 - B) January 23, 2025
 - C) January 24, 2025
 - D) January 27, 2025
55. Which of the following documents is **NOT** evidence of the right to make entry for merchandise imported by common carrier which is not released directly to the carrier?
- A) A commercial or pro forma invoice.
 - B) A shipping receipt or other document presented in lieu of a bill of lading or air waybill bearing a carrier's certificate.
 - C) A bill of lading or air waybill, presented by the holder thereof, properly endorsed when endorsement is required under the law.
 - D) An extract from a bill of lading or air waybill certified to be genuine by the carrier bringing the merchandise to the port of entry.

56. Jane Doe wants to import liquid chemicals in stainless steel tanks that are capable of being used repeatedly. The tanks are emptied of the liquid chemicals at importation and exported empty in order to be refilled. Ms. Doe does not want to make entry or pay duty for these tanks, which will be exported and reimported continuously. Ms. Doe is considering having these tanks designated as Instruments of International Traffic (IITs). Which of the following statements concerning IITs is **TRUE**?
- A) A steel tank may be designated as an IIT that is exempt from ordinary duties, but will remain subject to antidumping and countervailing duties.
 - B) A steel tank that is designated as an IIT must be exported from the United States within 365 days of admission.
 - C) A steel tank may only be designated as an IIT if Ms. Doe obtains a basic custodial bond.
 - D) A steel tank may be designated as an IIT that is exempt from entry, but will remain subject to vessel reporting requirements.
57. Izzie Stein is the importer of record (IOR) on a shipment of goods she purchased directly from a foreign manufacturer. The shipment has estimated duties, taxes, and fees due of \$5,800.00. Ms. Stein sold the merchandise to a consignee. Ms. Stein pays her customs broker the \$5,800.00 owed to U.S. Customs and Border Protection (CBP) but later gets a notice that the duties were never paid. Who will CBP bill for the unpaid duties and why?
- A) The customs broker will be billed because they received the duty payment from Ms. Stein.
 - B) The foreign manufacturer will be billed because they are the pay-to party on the commercial invoice.
 - C) The consignee will be billed because they received the shipment of goods.
 - D) Ms. Stein will be billed because she is the importer of record.

58. High End Store (High End), a U.S. retailer, submitted an administrative ruling request for classification of a woman's hooded blouse prior to the importation of such blouses. New York Ruling Letter (NY) N123456 was issued to High End, which classified the hooded blouse under subheading 6106.20.2010 of the Harmonized Tariff Schedule of the United States (HTSUS). As part of the decision in NY N123456, the following instruction was included: "[a] copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported." The manufacturer who produces hooded blouses for High End also produces identical hooded blouses for Discount Retailer, another U.S. retailer. Both High End and Discount Retailer imported the blouses after the issuance of NY N123456. Which of the following statements is **TRUE**?

- A) Discount Retailer may classify its identical hooded blouses under subheading 6106.20.2010, HTSUS, in reliance upon NY N123456.
 - B) In reviewing the entry documentation filed by Discount Retailer, the Center Director may request additional information regarding the imported blouses. If the Center Director determines that Discount Retailer has not obtained a ruling affirming that its hooded blouses are also classifiable under 6106.20.2010, HTSUS, the Center Director is required to suspend liquidation of the entry until Discount Retailer obtains a ruling.
 - C) Prior to relying upon NY N123456, issued for High End, Discount Retailer should write to the Port Director at the port of entry and seek clarification as to whether NY N123456 has been modified or revoked.
 - D) Once published, NY N123456 is not subject to modification or revocation unlike other administrative ruling letters that do not classify merchandise.
59. For a first violation, Customs and Border Protection may impose a civil fine on any person who directs, assists financially or otherwise, or aids and abets the importation of merchandise seized for bearing counterfeit marks in the amount of:
- A) Not more than the domestic value of the imported merchandise at the time of seizure.
 - B) Not more than the value of the merchandise had it been genuine, according to the manufacturer's suggested retail price in the United States at the time of seizure.
 - C) Not more than twice the domestic value of the imported merchandise at the time of seizure.
 - D) Not more than twice the value the merchandise had it been genuine, according to the manufacturer's suggested retail price in the United States at the time of seizure.