

Chapter 2 Basic Entry Process – Entry and Entry Summary CFR 142.0-142.19

April 1997

17. Generally, merchandise shall be **entered** within how many calendar days after entry of the importing aircraft?
- A) 1
 - B) 2
 - C) 5
 - D) 15
 - E) 10

Answers

17. D CR 142.2a merchandise must be “entered” **within 15 calendar days**

October 1998 Exam

25. An importer imports merchandise and files a “live” **entry**, i.e., entry summary documentation is filed and estimated duties are deposited prior to release. The port director may **waive the requirement for surety or cash deposit on the bond** in which of the following circumstances?
- A) The importer is related to the foreign seller and consequently, questions have been raised about the applicability of the transaction value.
 - B) The merchandise is subject to quota.
 - C) The importer is on Customs “sanctions list” for delinquent payment of duties, taxes, and fees.
 - D) The importer has received several requests for redelivery on prior shipments of similar merchandise.
 - E) The merchandise is valued at \$2,500 and is the subject of a classification ruling issued by Customs.
26. Under certain circumstances, the port director may require that the entry summary documentation be filed and the estimated duties be deposited at the time of entry and before the merchandise is released. Which one of the following circumstances is **NOT** justification for such a requirement?
- A) An importer has not legally marked his merchandise.
 - B) An importer has repeatedly failed to file timely entry summary documentation without justification.
 - C) An importer has repeatedly delivered entry summary documentation which is incomplete or contains erroneous information.
 - D) An importer is substantially or habitually delinquent in the payment of Customs bills.
 - E) An importer has not taken prompt action to settle a claim for liquidated damages issued for failure to file entry summary documentation timely.

Answers

- 25 E 142.4 A lot of misleading information, but the PD can waive the surety requirement on the bond if the value of the import is below 2500. (repeat question)
- 26 A 142.13 PD can require everything upfront when importer has some problems as set out in 142.13

April 1999 Exam

9. The Walker Company, a major shoe importer, imported shoes on October 28th, and filed a CF-3461 on October 30th. The entry was processed on October 31st and merchandise was released on November 1st. The **entry summary** must be filed within _____ :
- A) 10 working days from the date of importation.
 - B) 10 calendar days from the date of entry.
 - C) 10 calendar days from the date of filing the CF-3461.
 - D) 10 calendar days from the date of processing.
 - E) 10 working days from the date of release.
56. Fleetwood Air Express is an express consignment operator and a licensed broker. Fleetwood Air Express is the nominal consignee of several different shipments of similar merchandise going to multiple ultimate consignees. Fleetwood wants to file one consolidated entry summary for these shipments. Which one of the following circumstances will **PRECLUDE** the broker from filing a **consolidated entry summary**?
- A) The shipments covered by the consolidated entry summary were imported on different days.
 - B) Each item on the consolidated entry summary is itemized as to each category of merchandise by HTSUSA, to the ten digit level.
 - C) The merchandise covered by the consolidated entry summary was released on the same day under special permits for immediate delivery.
 - D) The merchandise was delivered by different land carriers and the information pertaining to each carrier covering the shipments is shown in the consolidated entry summary.
 - E) A separate listing of each ultimate consignee's merchandise is included on the consolidated entry summary.
74. A new business, Tide End Town, Inc., imports its first shipment of upscale yachting wear manufactured in England. The entry is secured by a single entry bond. Tide End Town, Inc., files the entry summary 12 working days after the time of entry, which was the date the merchandise was released by Customs. Customs issues a demand for liquidated damages for failure to file entry summary timely. The **demand for liquidated damages** will be issued in what amount?
- A) Two times the bond amount.

- B) Three times the bond amount.
- C) One times the bond amount.
- D) Half the bond amount.
- E.) Five times the bond amount.

Answers:

9. E 142.12(b) & 141.68(a)(1) Entry summary must be filed within 10 working days of release
56. A 142.17a First, note that this section is different than 142.17. this section is specific to CB's importing as the consignee for multiple consignees, CB is allowed a consolidated entry for different consignees, . (not a common question)
74. C 142.15 Late entry summary means the Port Director will make a demand for liquidated damages in the amount of the bond.

October 1999 Exam

20. The Port Director may **waive the requirement for surety or cash deposit on the bond** required at the time of entry. Which one of the following items does **NOT** constitute a condition for granting this waiver?
- A) The value of the merchandise which the bond secures does not exceed \$2,500.
 - B) The importer has not been remiss in any transaction with Customs.
 - C) The entry summary documentation is filed with estimated duties attached prior to release.
 - D) The importer has not been delinquent in any transaction with Customs.
 - E) The value of the quota merchandise which the bond secures does not exceed \$1,250.
53. Lagoda Enterprises, in Texas, is an importer of gardening tools and equipment from all over the world. In an effort to keep its costs down, Lagoda Enterprises asks its broker to consolidate as many of its entries onto one entry summary as possible. In which one of the following circumstances would the broker be able to file **one entry summary for Lagoda Enterprises' multiple entries**?
- A) A container of English concrete bird baths and a container of books printed and published in England on English country gardens arrive in Baltimore on a ship from Liverpool and are entered separately.
 - B) Six separate shipments of cotton gardening gloves from China subject to quota are entered in Blaine, Washington, over a four-day period after being trucked down from Vancouver.
 - C) Two separate shipments of hand-pushed lawn mowers from the same factory in Mexico arrive and are entered in El Paso within a ten-day period.
 - D) Three separate shipments of gardening hoses from Israel, France and Malta arrive in New York on the same air carrier from London and are entered on separate CF-3461s.
 - E) Three separate shipments of precision metal gardening tools made by the same German manufacturer arrive in Chicago on two different air carriers over a two-day period and are entered on separate CF-3461s.

74. Importers are sometimes required by Customs to file a “live entry”. A live entry is the filing of the **entry summary** and the deposit of estimated duties at the time of entry prior to the release of the merchandise. An importer will be required to file a live entry in all of the following circumstances **EXCEPT**?
- A) The importer has repeatedly delivered entry summary documentation which is incomplete or which contains erroneous information.
 - B) The importer has failed repeatedly to file timely entry summary documentation without justification.
 - C) The importer has not taken prompt action to settle a claim for liquidated damages issued under the basic importation and entry bond for failure to deposit estimated duties, taxes and charges timely.
 - D) The imported merchandise is subject to antidumping duties.
 - E) The importer is substantially or habitually delinquent in the payment of Customs bills.

Answers:

20. E 142.4(c)(2) repeated question, see above October 1998 test
53. A 142.17, key word – consolidated entry summary, need same carrier and country
74. D 142.13 PD can require importer to file everything up front if importer has some problems listed in 142.13 – repeat question see October 1998 exam

October 2000 Exam

No Questions for this subject on the October 2000

April 2001 Exam

- 5) A new business, Cleanse Free, imports its first shipment of cleaning supplies manufactured in Japan. A single entry bond secures the entry. Cleanse Free files the entry summary twelve working days after the time of entry, which was the date the merchandise was released by Customs. Customs issues a demand for liquidated damages for failure to file the entry summary timely. The demand for liquidated damages should be issued in what amount?
- A) Two times the bond amount
 - B) Three times the bond amount
 - C) One times the bond amount
 - D) Half the bond amount
 - E) Five times the bond amount
- 77) A shipment of shrimp is entered and released. It is later found to be prohibited. The Port Director demands its return to Customs custody. An entry summary and the deposit of estimated duties, if any, shall **NOT** be required provided an entry for exportation or an

application to destroy the shrimp under Customs supervision is made within ____ days after the time of entry, and the exportation or destruction is accomplished promptly. Which **ONE** of the following choices correctly fills in the blank?

- A) 5
- B) 10
- C) 15
- D) 30
- E) 60

Answers

5. C 142.15 repeat question see April 1999 above, Late entry summary means PD will make a demand for liquidated damages in the amount of the bond.

77. B 142.18(a), If you get the merchandise exported before the entry summary deadline, you do not need to file the entry summary and duties.

October 2001 Exam

10) The Literary Company, a major book importer, imported books on October 28th, and filed a CF-3461 entry on October 30th. The entry was processed on October 31st and the merchandise was released on Nov 1st. Choose the **ONE** correct answer, which correctly completes the following sentence: The **entry summary** must be filed within _____.

- A) 10 working days from the date of importation.
- B) 10 calendar days from the date of entry.
- C) 10 calendar days from the date of filing the CF-3461.
- D) 10 calendar days from the date of processing.
- E) 10 working days from the date of release.

Answers:

10. E 142.12(b) & 141.68(a). Repeat question, entry summary is always due within 10 working days of the date of release.

April 2002 Exam (hard exam)

74) TLC Customs brokers is a newly licensed broker. Jeanna, the TLC employee who has been assigned to complete the Customs forms, does not have any entry numbers to use. She asks her supervisor for the list of Customs assigned entry numbers to be used to complete the entry and entry summary documentation. Her supervisor informs her that she must create the entry numbers that will be used by TLC. Which **ONE** of the following is **NOT** an element used to correctly format an entry number?

- A) A check digit
- B) An entry filer code assigned by Customs
- C) The last four digits of the importer's social security number or IRS number
- D) Hyphens between the filer code and entry number and between the entry number and the check digit

- E) A unique digit number

Answers:

74. C 142.3a. Not a common question. 142.3a sets out how entry numbers are generated. SS or IRS numbers are not part of an entry number, however, they may be an importers ID number.

October 2002 Exam

11) If the entry summary documentation is **NOT** timely filed, the port director shall _____. Which **ONE** of the following correctly completes the sentence?

- A) Make an immediate demand for liquidated damages in the entire amount of the bond in the case of a single entry bond.
- B) Make an immediate demand for the redelivery of the released merchandise.
- C) Immediately suspend the filer code.
- D) Make an immediate demand for liquidated damages in the entire amount of the continuous bond.
- E) Make an immediate demand for liquidated damages for an amount equal to the total value of the merchandise.

60) River Outfitters, Inc., imports a shipment of knives from South Korea, which it plans to sell to fly fishermen. The knives arrive in Vancouver and are entered and released in Sweetgrass, Montana. Customs then determines that the knives are switchblades, which are prohibited from entry. The Port Director in Sweetgrass issues a notice to redeliver the knives. River Outfitters, Inc., promptly complies with this request. River Outfitters, Inc., will **NOT** have to file an entry summary and deposit estimated duties, if it does which **ONE** of the following?

- A) Files a warehouse entry within 10 working days after the time of entry.
- B) Has the knives admitted into a foreign trade zone in zone restricted status.
- C) Files an entry for exportation within 10 days after the time of entry, and then promptly exports the knives.
- D) Pays liquidated damages assessed for unlawful entry of prohibited merchandise.
- E) Substitutes a temporary importation under bond entry for the entry for consumption.

69) Bill Crook has been habitually delinquent in the payment of Customs bills for entry summaries filed in the Port of Corpus Christi. As a result, Mr. Crook has been notified by the port director that he has been placed on sanction and is required to file entry/entry summaries with estimated duties/taxes/fees prior to release. He has a shipment arriving at the Port of Freeport and asks his broker for advice on how he can obtain release without having to first pay estimated duties/taxes/fees.

Which **ONE** of the following is a true statement with respect to the circumstances described directly above? (**note: not a common question**)

- A) Although the bill has been overdue for thirty days, Mr. Crook will not have to file an entry/entry summary with estimated duties/taxes/fees for his shipment arriving in Freeport.
- B) If Mr. Crook pays the bill within 10 working days after the date of the notice from the port director, the sanction may be removed, and Mr. Crook will only have to file entry documentation to secure release of his merchandise.

- C) Although Mr. Crook did not pay the bill within 10 working days after the date of the notice from the port director, by paying the bill on the 20th working day, the port director will remove the sanction and Mr. Crook will only have to file entry documentation to secure release of his merchandise.
- D) Mr. Crook's broker had advised him that an authorized broker may file the entry documentation in the broker's name and under the broker's bond; therefore, Mr. Crook would not have to file an entry/entry summary with estimated duties/taxes/fees prior to release of his merchandise.
- E) If Mr. Crook pays the bill within 10 days from the date of the issuance of the 2nd bill, the sanction will be removed, and Mr. Crook will only have to file entry documentation to secure release of his merchandise.

Answers:

- 11. A 142.15 remember liquidated damages are always in the amount of a bond (not the amount of merchandise)
- 60. C 142.18; 146.31(a); 158.45(c)
- 69. B 142.13(d);142.14(b)

April 2003 Exam

5) Which **ONE** of the following **PRECLUDES** the filing of one entry summary for merchandise released under multiple entries?

- A) The merchandise is consigned to one consignee.
- B) The merchandise crosses the border by land on several trucks.
- C) The merchandise is quota-class merchandise.
- D) The merchandise is exported from Mexico.
- E) The merchandise's country of origin is Honduras.

32) Jules is a wine wholesaler. In addition to selling select American wines, he imports fine wines from around the world. The Port Director may require Jules to file entry summary documentation, with estimated duties attached, before his imported wine is released, in all but which **ONE** of the following circumstances?

- A) Jules fails repeatedly to file timely entry summary documentation without justification.
- B) Jules repeatedly delivers entry summary documentation which is incomplete or which contains erroneous information.
- C) Jules delays settling a claim for liquidated damages issued for failure to deposit estimated duties in a timely manner.
- D) Jules is habitually delinquent in paying Customs bills.
- E) Jules has a history of failing to redeliver merchandise recalled by Customs.

Answers:

- 5) C 142.17 Remember that you can use one entry summary for multiple entries, but this can not be used for quota type entries
- 32) E 142.13 repeat question area, failure to redeliver is not one of the listed reasons that the PD can require live entry (entry-entry summary) to be filed

October 2003 Exam

6.) If entry is made under a single entry bond, and entry summary documentation is not filed timely, the port director shall take which **ONE** of the following actions?

- A) Demand redelivery of the merchandise.
- B) Make an immediate demand for liquidated damages in the amount of the duty.
- C) Make an immediate demand for liquidated damages in the amount of the domestic value of the merchandise.
- D) Make an immediate demand for liquidated damages in the entire amount of the bond.
- E) Issue a pre-penalty notice under section 592, Tariff Act of 1930, as amended.

14.) Bonding Adhesives Company has asked you to prepare a formal entry for its shipment to arrive within the week. It has given all the appropriate support documentation with the exception of a bond. Bonding Adhesives Company has only been importing for three months, currently does not have a continuous bond on file and would like you to request a waiver of the surety or cash deposit on the bond for entry of merchandise from the local port director. Which **ONE** of the following would disqualify Bonding Adhesives Company from obtaining the requested bond waiver?

- A) Its merchandise can easily be classified.
- B) Its past experience does not raise a question as to their ability to redeliver their merchandise.
- C) Its merchandise is not subject to quota.
- D) It has received several liquidated damages for late payment of entry summaries.
- E) Its shipments average around \$2,400.

59.) A shipment of pistachio nuts sold to the Hoboken Import Company in New Jersey is released for immediate delivery on March 4, 2003. On March 6, 2003 the Food and Drug Administration notifies the importer that the nuts are inadmissible into the United States. Which **ONE** of the following actions is Hoboken Imports allowed to do in lieu of filing a consumption entry?

- A) File a Temporary Import under Bond (TIB) entry within 10 working days from March 4, 2003 and then export the pistachio nuts to close out the TIB
- B) File a Temporary Import under Bond (TIB) entry after 10 working days from March 6, 2003 and then export the pistachio nuts to close out the TIB
- C) File an entry for exportation (direct exportation) within 10 working days from March 4, 2003 and then export the nuts promptly
- D) File an entry for exportation (direct exportation) after 10 working days from March 6, 2003 and then export the nuts promptly
- E) File an Immediate Transportation (IT) entry within 10 working days from March 4, 2003 to move the nuts to another port for disposal

Answers:

6.) D 142.15 Repeat question area, if entry documentation is not filed, PD makes a demand for liquidated damages in the amount of the bond.

14.) D 142.4 The PD may waive the surety or cash requirement of a bond, but not when the importer is delinquent in Customs transactions. Repeat question area

59.) C 142.23 & .28. File an entry for export within the ten day entry summary deadline.
Repeat question area

April 2004 Exam

46. At the time of entry, the port director may waive the requirements for surety or cash deposit on the bond if:

- A. The item is a quota article
- B. The article can not be easily appraised in the opinion of the port director
- C. The value of the item that the bond secures is less than \$2,500
- D. The merchandise is of a type where there may be, in the opinion of the port director and based on past experience, a question of redelivery
- E. The article can not be easily classified in the opinion of the port director

50. Which prevents the filing of an entry summary for multiple entries?

- A. The merchandise has the same country of exportation.
- B. The merchandise has the same country of origin
- C. The merchandise is subject to quota
- D. The merchandise is consigned to the same consignee
- E. The merchandise arrives by the same vessel

Answers:

46.) C 142.4(C) Repeat question area. PD can waive the cash or surety requirement if value is under 2500.

50.) C 142.17(b)(1) can not file one entry summary for multiple entries if it is a Quota type entry.

October 2004 Exam

7. If there is no entry summary at the time of entry, an appropriately modified_____ in duplicate may be substituted for the CBP3461 to secure the release of merchandise imported from a contiguous country.

- A. bill of lading
- B. commercial invoice
- C. Inward Cargo Manifest (CBP7533)
- D. pro-forma Invoice
- E. Transportation Entry (CBP7512)

16. Which statement is **FALSE** when referring to filer codes?

- A. CBP will assign a unique 3 character (alphabetic, numeric or alpha numeric) entry filer code to all licensed brokers filing CBP entries.

- B. The broker or importer shall use the assigned filer code as the beginning three characters of the number for all CBP entries filed in only the ports, which are listed and approved on the initial filer code application .
- C. CBP shall make available electronically a listing of filer codes and importers, and Customs brokers assigned those filer codes.
- D. If an importer does not have an assigned entry filer code, or if the port director refuses to allow use of an assigned entry filer code, the importer or broker shall obtain forms with a CBP assigned pre-printed machine readable entry number with a computer check digit.
- E. The port director may refuse to allow use of an assigned entry filer code if it is misused by the importer or broker.

79. Customs/CBP Form ____ shall be used for merchandise formally entered for consumption. The entry summary for merchandise which may be entered free of duty may be on Customs/CBP Form ____.

- A. 3461; 5106
- B. 7501; 3461
- C. 7501; 5106
- D. 7501; 3311
- E. 3311; 5106

Answers:

- 7.) C 142.3 CF 7533 Inward Cargo Manifest can be used along the borders for entry in place of a 3461 or 7501. rare question.
 16.) B 142.3a(b)(1) Every Broker is assigned a three digit filer code which is used at the start of the entry number assigned to the entry by the broker
 79.) D 142.11(a) process of elimination... 5106 is not an entry summary and 3461 is not an entry summary form.

April 2005 Exam

19. When was the entry summary due on merchandise that was released Monday, June 30, 2003, by submission of an entry/immediate delivery?

- A. Monday, July 7, 2003
- B. Friday, July 11, 2003
- C. Monday, July 14, 2003
- D. Tuesday, July 15, 2003
- E. Thursday, July 10, 2003

June 2003

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
	7	8	9	10	11	12
	13	14	15	16	17	18
	19	20	21	22	23	24
	25	26	27	28	29	30
	31					

July 2003

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
		5	6	7	8	9
	10	11	12	13	14	15
	16	17	18	19	20	21
	22	23	24	25	26	27
	28	29	30	31		

20. Which is **NOT** required on a commercial invoice furnished with the entry before release of the merchandise is authorized?

- A. An adequate description of the merchandise
- B. The values or approximate values of the merchandise
- C. The name and complete address of the foreign individual or firm responsible for invoicing the merchandise
- D. The inbond number assigned at the U.S. port of unloading
- E. The appropriate eight-digit subheading from the Harmonized Tariff Schedule of the U.S.

33. Under the following circumstances, choose the correct method of making the entry for your client.

- There is a “snow day” (CBP is closed because of bad weather).
 - You are on live entry.
 - Your importer operates on a just-in-time basis and needs his shipment immediately.
- A. Submit a manual CBP Form 3461 Entry/Immediate Delivery to CBP to obtain release of your client’s merchandise
 - B. Advise your client that entries which are not computer generated are no longer accepted by CBP
 - C. Prepare a CBP Form 7501 Entry/Entry Summary. Submit this form along with invoice, supporting documents, and a cashier’s check for the duties/taxes/fees, to CBP as soon as they re-open
 - D. Submit your entry documents to a port that is not having a “snow day”
 - E. Submit a warehouse entry

78. If an importer is habitually late in paying CBP bills, _____.

- A. The importer will be notified by the port director that he or she is required to file the entry summary with duties attached before his or her merchandise may be released
- B. The importer’s broker may apply for release of the importer’s merchandise under the broker’s name and bond
- C. CBP will require that the importer transfer all future funds via direct deposit into the general fund of the U.S. Treasury
- D. The importer may submit an application for deferred payment and upon approval may make semi-monthly payments on outstanding duty bills
- E. The port director may require the filing of one entry summary for multiple entries to reduce the number of bills being issued to the importer

Exam Answers:

19. D 142.12(b) Remember 10 working days to file the entry summary. And July the 4th is a holiday.
20. D 142.6 Common sense, no inbond number needed on a commercial invoice and remember that the invoice is probably printed long before the goods arrive at the US anyway.
33. C 142.3(b) and 142.12(a) The facts tell you it is a live entry so no 3461 can be used. Only a CF 7501.
78. A 142.14(a) and 142.26(a) Repeat area. Again it is basically forcing a live entry upon the importer for being habitually late in payment.

April 2006 Exam

11. The release of merchandise other than by a “live” entry does **NOT** require _____.
- A. A CBP Form 7501
 - B. A Bill of lading or airway bill
 - C. A CBP Form 3461
 - D. Documentation required by other Federal, State or Local agencies
 - E. A Commercial Invoice

Answers:

11. A 142.3(a) Release of goods occurs with a CF 3461 followed by a CF 7501. remember that a live entry is an entry filed with a CF 7501 up front and no CF 3461 used at all.

October 2007 Exam

6. A broker transmits an entry via ABI on behalf of an importer under a single entry bond and immediately receives a paperless release. The broker forgets to flag the entry for statement payment, and the duties, taxes and fees are paid 30 days later. CBP will then issue _____.
- A. a penalty to the broker for breach of the importer’s bond
 - B. a penalty to the importer of record for late file
 - C. a penalty to both the broker and importer for late file
 - D. liquidated damages and a penalty to the importer for late file
 - E. liquidated damages to the importer of record for late file

Answers:

6. E 142.15 CBP will demand liquidated damages for late entry summary documentation.

October 2008 Exam

11. Furniture NOT entered within _____ days after timely arrival is subject to general order.

- A. 10 calendar
- B. 15 business
- C. 15 calendar
- D. 30 calendar
- E. 30 business

39. If no entry has been filed for the goods at the port of entry, or at the port of destination for an in-bond shipment within _____ days after their arrival, the goods may be placed in a general warehouse at the importer's risk and expense.

- A. 15 calendar
- B. 10 business
- C. 15 business
- D. 20 business
- E. 30 calendar

Answers:

11. C 142.2 and 122.50 You have 15 calendar days to file an entry or the goods are subject to General Order warehouse.

39. A 142.2 and 122.50 You have 15 calendar days to file an entry or the goods are subject to General Order warehouse. It does not matter that they arrived via in bond... same entry rules apply.

October 2009 Exam

8. CBP Form _____ shall be used for merchandise formally entered for consumption. The entry summary for merchandise which may be entered free of duty may be on CBP Form _____.

- A. 3311; 5106
- B. 3461; 5106
- C. 7501; 3311
- D. 7501; 3461
- E. 7501; 5106

12. Which statement is FALSE when referring to filer codes?

- A. The broker shall use the assigned filer code as the beginning three characters of the number for all CBP entries filed in only the ports, which are listed and approved on the initial filer code application
- B. CBP will assign a unique 3 character (alphabetic, numeric or alpha numeric) entry filer code to all licensed brokers filing CBP entries
- C. CBP shall make available electronically a listing of filer codes and importers, and Customs brokers assigned those filer codes

- D. If an importer does not have an assigned entry filer code, or if the port director refuses to allow use of an assigned entry filer code, the importer or broker shall obtain forms with a CBP assigned pre-printed machine readable entry number with a computed check digit
- E. The Assistant Commissioner, Office of International Trade may refuse to allow use of an assigned entry filer code if it is misused by the importer or broker

13. The filing of one entry summary for merchandise released under multiple entries is PRECLUDED when the merchandise _____.

- A. is consigned to one consignee
- B. is quota-class merchandise
- C. crosses the border by land on several trucks
- D. is exported from Mexico
- E. country of origin is Honduras

54. A broker transmits an entry via ABI on behalf of an importer under a single entry bond and immediately receives a paperless release. The broker forgets to flag the entry for statement payment, and the duties, taxes and fees are paid 30 days later. CBP will then issue _____.

- A. a penalty to the broker for breach of the importer's bond
- B. a penalty to the importer of record for late file
- C. a penalty to both the broker and importer for late file
- D. liquidated damages to the importer of record for late file
- E. liquidated damages and a penalty to the importer for late file

Answers:

- 8. C 142.11 Process of elimination. A CF3311 is used for entering goods duty free. Thus 7501 / 3311 is best answer.
- 12. A 142.3a(b)(1) CBP has not tested Broker filer codes very much. Rare question.
- 13. B 142.17 You can not use one entry summary for multiple entries if the merchandise is quota class.
- 54. D 142.15. Repeat question. CBP will demand liquidated damages when entry summary documentation is filed late.