



DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Accuracy of Importer of Record Data Submitted to CBP

AGENCY: U.S. Customs and Border Protection, Department of Homeland Security.

ACTION: General notice.

SUMMARY: This document notifies the public that U.S. Customs and Border Protection (CBP) is taking initial steps to implement Executive Order 14411 “Strengthening Customs Enforcement.” CBP is executing enhanced enforcement procedures to verify the accuracy of the information provided by new and existing importers of record on the CBP Form 5106, consistent with Executive Order 14411 and governing statutes. Importers of Record (IORs), or customs brokers providing information on the IOR’s behalf, must provide accurate and complete information for the IOR. Inaccurate information may result in immediate voiding of IOR numbers and other enforcement actions. IORs, or customs brokers providing information on the IOR’s behalf, should ensure that the information is accurate to avoid the voiding of their IOR number, and in preparation for future Executive Order implementation.

DATES: This enhanced enforcement, including immediate voiding of IOR numbers with inaccurate information on the CBP Form 5106, will commence on [INSERT DATE 30 DAYS FROM DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

ADDRESSES: Questions concerning this enforcement effort and requests for reestablishment of a voided IOR number may be submitted via email to IORProgram@cbp.dhs.gov using the subject line “Enforcing IOR Accuracy.”

FOR FURTHER INFORMATION CONTACT: Anita Rivera, Branch Chief, Revenue Enforcement Branch, Trade Modernization Division, Trade Programs Directorate, Office of Trade, at (771) 233-2939 or IORProgram@cbp.dhs.gov.

SUPPLEMENTARY INFORMATION:

I. Background

On June 3, 2026, President Trump signed Executive Order (E.O.) 14411 (Strengthening Customs Enforcement).¹ Section 1 of the E.O. emphasizes the importance of customs enforcement for national security, foreign policy, and the economy of the United States. As further stated in Section 1, effective customs enforcement prevents the importation of unlawful and dangerous goods, ensures importers of record (IORs) are correctly identified and accountable for duties owed, and guarantees compliance with numerous Federal laws, including laws governing forced labor, rules of origin, origin marking, intellectual property, revenue collection, and product safety. Section 2(e) of E.O. 14411 directs the Secretary of the Department of Homeland Security (DHS), among other things, to confirm that active IORs are compliant with all applicable regulations and disclosures. More generally, it should be noted that U.S. Customs and Border Protection (CBP) is currently taking steps to revise importer eligibility regulations, guidance, and policies pursuant to Section 2 of the E.O. and governing statutes. Further public announcements will be made via the CBP website and other public means of dissemination, including, but not limited to, publications in the *Federal Register*, as appropriate.

CBP is the DHS component responsible for enforcing compliance with U.S. customs and trade laws, including those applicable to IORs. Consistent with 19 U.S.C. §§ 1484 and 4320, CBP's regulations in section 24.5 of title 19 of the Code of Federal Regulations (CFR) (19 CFR 24.5) set forth a process for requesting an importer identification number, also known as an IOR number, from CBP to make entry or request services that will result in the issuance of a bill or a refund. To obtain an IOR number, an individual or entity must complete and submit CBP Form 5106, *Create/Update Importer Identity Form*.

More specifically, to become an IOR and make entry in the United States, an individual or entity (or a licensed customs broker on behalf of the individual or entity) must submit a CBP

¹ 91 FR 35125 (June 10, 2026).

Form 5106 via the Automated Broker Interface (ABI) or via email to a Center of Excellence and Expertise (Center).² The form requires the following data elements: (1) importer name, (2) Internal Revenue Service (IRS) Employer Identification Number (EIN), Social Security Number (SSN) or CBP-assigned number, (3) mailing address, (4) physical location address if different from the mailing address, (5) phone number, and (6) email address. CBP Form 5106 includes several additional optional data elements, such as information regarding the company, business structure, beneficial ownership, and company officers.

II. Review of Information Provided on the CBP Form 5106

Consistent with Section 2(e) of E.O. 14411 and governing statutes, CBP is implementing enhanced enforcement measures to ensure the accuracy of the information provided to identify and verify importers of record on CBP Form 5106. IORs, or customs brokers providing information on the IOR's behalf, must ensure that all information, including the physical addresses, email addresses, phone numbers, Internal Revenue Service (IRS) employer identification (EIN), and any Social Security Number (SSN) provided on the CBP Form 5106 are accurate and complete, and that each one belongs directly to the IOR. Customs brokers submitting the CBP Form 5106 on behalf of a client must have a valid Power of Attorney (POA) executed directly with the IOR, as required by CBP regulations.³

CBP is comprehensively reviewing the CBP Form 5106 information on file for IORs for accuracy. Beginning on [INSERT DATE 30 DAYS FROM DATE OF PUBLICATION IN THE *FEDERAL REGISTER*], if CBP determines that an IOR or customs broker acting on behalf of an IOR has failed to provide complete and accurate information, CBP will void the IOR number, rendering it invalid for any purpose, including entering imported merchandise into the United States. CBP may also take other enforcement actions, as appropriate.

² The appropriate Center is the IOR's assigned Center, or if an IOR has not yet been assigned to a Center, the appropriate Center is the Center that most closely aligns with the Harmonized Tariff Schedule of the United States classification of the IOR's highest valued commodity. See <https://www.cbp.gov/trade/centers-excellence-and-expertise-information/cee-directory>.

³ 19 CFR 111.36(c)(3).

To ensure compliance with legal requirements and avoid potential voiding of IOR numbers, the IOR, or customs broker providing information on the IOR's behalf, must provide accurate and complete information when submitting entity details via CBP Form 5106, and ensure that the information on file remains accurate and up-to-date. Customs brokers must exercise due diligence to ensure this information is accurate.⁴ Customs brokers should not transmit information to CBP that they know or should know is false or misleading, including unverified information.⁵ This includes, but is not limited to:

- Physical Address: The physical address provided for the IOR must be the actual physical location of the business or individual.⁶ It cannot be a registered agent, customs broker, freight forwarder, P.O. box, a business service center, or an address of another person or entity.
- Email Address: The email address submitted must be valid and belong to the IOR. Customs brokers or third parties may not supply their own email address, or the email address of another person or entity, in place of the IOR's email address.
- Phone Number: The phone number provided must be valid and belong to the IOR. Numbers not associated with the IOR should not be submitted. Customs brokers or third parties may not supply their own phone number, or the phone number of another person or entity, in place of the IOR's phone number.

When updating this and all other information on CBP Form 5106, the party certifying the CBP Form 5106 must take appropriate steps to verify the information prior to submission. The certifying party may be subject to fines or imprisonment under 18 U.S.C. § 1001 or other legal consequences for making an intentional false statement or committing deception or fraud on the CBP Form 5106. Additionally, because IOR data is an important identifier for liability for

⁴ 19 CFR 111.29(a).

⁵ 19 CFR 111.32.

⁶ As explained in the instructions to CBP Form 5106, the physical address must be the address that is associated with the business or the individual. The address associated with the business can be the principal's home address.

payment of duties, the provision of inaccurate or misleading information on CBP Form 5106 is material to an obligation to pay money to CBP and could subject the IOR or associated individuals to liability under the False Claims Act or other laws. *See, e.g., 31 U.S.C. § 3729 et seq.* Refer to CBP Form 5106 instructions for detailed requirements and ensure all updates and corrections are made promptly to avoid compliance issues and other consequences. Customs brokers submitting inaccurate or invalid information on a CBP Form 5106 may also be subject to broker penalties or other consequences pursuant to 19 U.S.C. 1641.

Furthermore, customs brokers must have a valid POA with the IOR that authorizes the customs broker to submit information to CBP on the IOR's behalf. Customs brokers must execute the POA directly with the IOR, not via a freight forwarder or other third party.⁷

III. Procedure for Voiding IOR Numbers and Requesting that Voided IOR Numbers be Reestablished

As noted above, consistent with E.O. 14411, customs enforcement is essential to the national security, foreign policy, and economy of the United States. Enhanced customs enforcement will protect Americans from unlawful and dangerous goods. Accurate information regarding IORs is essential for ensuring compliance with customs and trade laws of the United States in order to safeguard national security, enforce product safety requirements, and protect the revenue. As such, if CBP determines that the information provided on a CBP Form 5106 is inaccurate or incomplete, CBP will, as of [INSERT DATE 30 DAYS FROM DATE OF PUBLICATION IN THE *FEDERAL REGISTER*], immediately void the associated IOR number. CBP will issue a written notice of this action to an IOR to the email address the IOR most recently submitted to CBP, that notifies the IOR of the basis for voiding the IOR number. If applicable, CBP will copy the customs broker that last filed entry on behalf of the IOR when issuing the notice. The notice will include information on how to request reestablishment of the IOR number, including what information must be submitted to CBP to corroborate the identity of

⁷ 19 CFR 111.36(c)(3).

the requesting IOR. The IOR or a customs broker with a valid POA may contact CBP at IORProgram@cbp.dhs.gov with questions regarding a voided IOR number.

Susan S. Thomas,
Executive Assistant Commissioner,
Office of Trade.

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