Customs Audit Response Template

Structured Format for CBP Information Requests

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Purpose

Use this template to respond to CBP audit requests (CF-28 Focused Assessment or CF-29 Quick Response). Organize your documentation and provide clear, complete responses to CBP inquiries.

Cover Letter

[Your Company Letterhead]

Date: ____________________________

U.S. Customs and Border Protection [CBP Office Name] [Address] [City, State ZIP]

Attn: ____________________________ **Re:** Response to [CF-28 / CF-29] Audit Request **Case Number:** ____________________________ **Audit Period:** ____________________________

Dear [CBP Contact Name]:

This letter transmits [Company Name]'s response to the [CF-28 Focused Assessment / CF-29 Quick Response Request] dated [Date], regarding entries filed during [time period]. We have reviewed the audit scope and assembled the requested documentation as outlined in this response package.

Summary of Response:

- Total entries under review: ______
- Total entry value: $______
- Number of supporting documents enclosed: ______
- Organized by entry number per CBP instructions

We believe this response fully addresses all items requested in your audit notice. Should you require additional information or clarification, please contact [Your Name] at [Phone] or [Email].

We appreciate the opportunity to demonstrate our compliance with U.S. customs regulations and look forward to a timely resolution of this matter.

Respectfully submitted,

[Name, Title] [Company Name]

Section 1: Company Background

Business Overview

Company Legal Name: ___________________________ **DBA (if applicable):** ___________________________ **IRS/EIN Number:** ___________________________ **Address:** ___________________________ **Industry/Business Type:** ___________________________ **Years in Business:** ___________________________ **Years Importing:** ___________________________

Import Operations Summary

Primary Products Imported: ___________________________ **Main Countries of Import:** ___________________________ **Annual Import Volume:** ___________________________ **Number of Entries per Year:** ___________________________

Import Filing Method

Customs Broker Used:

- Broker Name: ___________________________
- Broker License Number: ___________________________
- Years of Relationship: ___________________________
- Broker Contact: ___________________________

Self-Filing: ☐ Yes ☐ No **Software Used (if self-filing):** ___________________________

Section 2: Compliance Program Description

Internal Controls

[Describe your import compliance program, including:]

Organizational Structure:

- Who is responsible for import compliance?
- Reporting structure?
- Training programs for staff?

Standard Operating Procedures:

- Do you have written SOPs for import compliance?

- How are product classifications determined?
- How is valuation calculated?
- How are country of origin determinations made?

Record-Keeping:

- Describe your document retention system
- How long are records maintained?
- Electronic vs. paper filing system?
- Backup and disaster recovery procedures?

Reasonable Care Practices: [Describe steps taken to exercise reasonable care per 19 CFR 163.1, such as:]

- Due diligence on suppliers
- Product testing or analysis
- Classification research
- Valuation review procedures
- Periodic internal audits

Section 3: Entry-Specific Responses

Entry [Entry Number 1]

Entry Number: ____________________________ **Entry Date:** ____________________________ **Port of Entry:** ____________________________ **Total Entry Value:** $____________________________ **Number of Line Items:** ____________________________

Documents Provided:

- ☐ Entry Summary (CF-7501)
- ☐ Commercial Invoice
- ☐ Packing List
- ☐ Bill of Lading / Air Waybill
- ☐ ISF Confirmation (if ocean)
- ☐ Country of Origin Certificate
- ☐ Other: ____________________________

Product Description & Classification:

Line	Product Description	HTS Code	Duty Rate	Value	Classification Rationale
1	_______________	_______	______%	$____	_________________

Line	Product Description	HTS Code	Duty Rate	Value	Classification Rationale
2	_______________	_______	______%	$___	_________________
3	_______________	_______	______%	$___	_________________

Valuation Method:

- Transaction Value
- Related Party Adjustment: $______ (if applicable)
- Assists/Royalties: $______ (if applicable)
- Total Dutiable Value: $______

Country of Origin: _____________________________ **Basis for Origin Determination:** _____________________________

Special Programs Claimed:

☐ GSP

☐ USMCA/NAFTA

☐ Other FTA: _____________________________

☐ None

Supporting Documentation Attached: [List all documents by exhibit number]

- Exhibit A: _____________________________
- Exhibit B: _____________________________
- Exhibit C: _____________________________

Entry [Entry Number 2]

[Repeat above format for each entry under review]

Section 4: Classification Methodology

Product Classification Process

[Describe how your company determines HTS classifications:]

Step 1: Product Information Gathering

- Technical specifications obtained from: _____________________________
- Product samples reviewed: ☐ Yes ☐ No
- Material composition documented: ☐ Yes ☐ No

Step 2: HTS Research

- Resources consulted: ____________________________
  - ☐ USITC HTS online database
  - ☐ CBP CROSS rulings database
  - ☐ Court of International Trade cases
  - ☐ Customs broker advice
  - ☐ Legal counsel opinion
  - ☐ Binding rulings

Step 3: Classification Determination

- General Rules of Interpretation applied
- Heading determined: ____________________________
- Subheading selected: ____________________________
- Statistical suffix assigned: ____________________________

Step 4: Documentation & Review

- Classification rationale documented
- Reviewed by: ____________________________
- Approved by: ____________________________
- Periodic review schedule: ____________________________

Binding Rulings Obtained:

☐ Yes - Ruling Number(s): ____________________________

☐ No

Section 5: Valuation Methodology

Transaction Value Calculation

[Describe how dutiable value is determined:]

Price Actually Paid or Payable:

- Invoice price: $____________________________
- Payment terms: ____________________________
- Currency conversion: ____________________________

Additions to Transaction Value:

- Packing costs: $___________________________
- Assists (molds, tooling, etc.): $___________________________
- Royalties: $___________________________
- Proceeds of resale: $___________________________

Deductions from Transaction Value:

- Post-importation costs: $___________________________
- Buying commissions: $___________________________
- International freight (if FOB): $___________________________

Related Party Transactions:

- Related party: ☐ Yes ☐ No
- If yes, circumstances of sale analysis conducted: ☐ Yes ☐ No
- Transfer pricing documentation: [Attach if applicable]

Section 6: Country of Origin Determination

Origin Methodology

[Describe how country of origin is determined:]

Substantial Transformation Test:

- ☐ Product wholly obtained in one country
- ☐ Product substantially transformed (name, character, use changed)
- ☐ Multi-country manufacturing process analyzed

USMCA/FTA Qualification (if applicable):

- Rules of origin applied: ___________________________
- Regional value content calculated: ______%
- Tariff shift analysis conducted: ☐ Yes ☐ No
- Certificate of origin obtained: ☐ Yes ☐ No

Supplier Documentation:

- Supplier declarations collected: ☐ Yes ☐ No
- Country of origin certificates on file: ☐ Yes ☐ No
- Factory location verified: ☐ Yes ☐ No

Section 7: Supplier Due Diligence

Supplier Verification Process

Primary Suppliers for Products Under Review:

Supplier Name	Country	Products Supplied	Years of Relationship	Due Diligence Completed
___________	______	_____________	_________________	☐ Yes ☐ No
___________	______	_____________	_________________	☐ Yes ☐ No

Due Diligence Activities:

- ☐ Supplier questionnaires completed
- ☐ Factory audits conducted
- ☐ Trade references checked
- ☐ Financial records reviewed (for related parties)
- ☐ Compliance declarations signed

Forced Labor / UFLPA Compliance (if applicable):

- ☐ Supply chain mapped to raw material level
- ☐ No Xinjiang materials identified
- ☐ Supplier certifications obtained
- ☐ Ongoing monitoring in place

Section 8: Identified Issues & Corrective Actions

Self-Identified Discrepancies

[Disclose any errors or discrepancies discovered during your internal review]

Issue #1:

- **Description:** ____________________________
- **Entries Affected:** ____________________________
- **Financial Impact:** $____________________________
- **Root Cause:** ____________________________
- **Corrective Action Taken:** ____________________________
- **Prior Disclosure Filed:** ☐ Yes ☐ No

[Repeat for additional issues]

Corrective Actions Implemented

[Describe improvements made to prevent future issues:]

1.
2.
3.

Section 9: Supporting Documentation Index

Document Organization

All documents organized by entry number and indexed below:

Entry #1 [Entry Number]

- Exhibit A: Entry Summary (CF-7501)
- Exhibit B: Commercial Invoice
- Exhibit C: Packing List
- Exhibit D: Bill of Lading
- Exhibit E: ISF Confirmation
- Exhibit F: Certificate of Origin
- [Continue as needed]

Entry #2 [Entry Number]

- Exhibit A: [Document name]
- Exhibit B: [Document name]
- [Continue as needed]

General Documentation (All Entries)

- Exhibit X: Customs Bond
- Exhibit Y: Power of Attorney (Broker)
- Exhibit Z: Classification Worksheets
- [Continue as needed]

Total Pages Submitted: ____________________________

Section 10: Contact Information for Follow-Up

Primary Contact

Name: ____________________________ **Title:** ____________________________ **Phone:** ____________________________
Email: ____________________________ **Available Hours:** ____________________________

Secondary Contact

Name: ____________________________ **Title:** ____________________________ **Phone:** ____________________________
Email: ____________________________

Customs Broker Contact (if applicable)

Broker Name: ____________________________ **Contact Person:** ____________________________ **Phone:** ____________________________ **Email:** ____________________________

Legal Counsel (if applicable)

Law Firm: ____________________________ **Attorney Name:** ____________________________ **Phone:** ____________________________ **Email:** ____________________________

Section 11: Certification Statement

I, [Name], [Title] of [Company Name], certify that I have reviewed the information contained in this audit response and, to the best of my knowledge and belief, it is true, accurate, and complete. I understand that providing false or misleading information to U.S. Customs and Border Protection may result in civil and criminal penalties.

Signature: ____________________________ **Printed Name:** ____________________________ **Title:** ____________________________ **Date:** ____________________________

Submission Checklist

Before submitting your response, verify:

- ☐ Cover letter included
- ☐ All requested documents enclosed
- ☐ Documents organized by entry number
- ☐ Index of exhibits provided
- ☐ All pages numbered
- ☐ Response reviewed by legal counsel (if needed)
- ☐ Submitted via method specified by CBP (email, portal, mail)

- [ ] Confirmation of receipt obtained
- [ ] Copy retained for company records

Submission Date: ____________________________ **Submission Method:** ____________________________
Tracking/Confirmation Number: ____________________________

Additional Resources

- **CBP Audit Preparation Checklist:** [Include file location]
- **Full CBP Audit Guide:** strixsmart.com/resources/blog/cbp-audit-alert-2025
- **Prior Disclosure Information:** cbp.gov/trade/priority-issues/trade-agreements/prior-disclosure
- **Reasonable Care Checklist:** CBP Informed Compliance Publication

Need Audit Response Assistance?

Strix provides expert CBP audit response services, document preparation, and representation to ensure timely, complete responses.

Contact us: 📞 (406) 922-6600 📧 sales@strixsmart.com 🌐 strixsmart.com/solutions/compliance

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This template is provided for informational purposes and does not constitute legal advice. For complex audits or significant issues, consult with a licensed customs attorney.

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