Supporting Statement
Commercial Invoice
1651-0090

A. Justification

1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.

The collection of the commercial invoice is necessary for conducting adequate examination of merchandise and determination of the duties due on imported merchandise as required by 19 CFR 141.81, 141.82, 141.83, 141.84, 141.85, 141.86, 141.87, 141.88, 141.89 and 141.90 by 19 U.S.C. 1481 and 1484.The commercial invoice is provided to CBP by the importer. CBP Form 7501 (covered under OMB control number 1651-0022) is submitted as a supporting document for this collection. To facilitate trade, CBP did not develop a specific form for this information collection. Importers are allowed to use their existing invoices to comply with these regulations.

2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.

The information is used to ascertain the proper tariff classification and valuation of imported merchandise, as required by the Tariff Act of 1930. The absence of this information would delay the collection of appropriate duties on imports. Invoice information is also essential for CBP to make targeting determinations for anti-terrorist enforcement.

3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g. Permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden.

Invoices may be submitted electronically via the Electronic Data Interchange for Administration, Commerce and Transport (EDIFACT). Also, the Electronic Invoicing Program/Remote Location Filing (EIP/RLF) enables an importer or filer to transmit an electronic invoice via the Document Imaging System (DIS). CBP only requests 10 percent of commercial invoices be submitted

electronically.

Usability Testing:

Usability testing for the Commercial Invoice submission process was conducted through a survey using a brief questionnaire. Participants for the survey were trade users (i.e., Importers, Brokers, Freight Forwarders). Only one participant provided feedback on their experience, however their role as a subject matter expert who directly engages with the process makes their insight valuable. The respondent expressed overall satisfaction with the current Commercial Invoice submission process, attributing their positive experience to familiarity, clear guidance, and minimal-effort process preparation. To ensure usability for all end-users, especially first-time or less familiar users, continue the utilization of plain language throughout the submission process to support the delivery of clear, actionable guidance and instructions.

4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.

This information is not duplicated in any other place or any other form.

5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.

This information collection does not significantly impact small businesses or small entities because it uses a document that already exists.

6. Describe consequences to Federal program or policy activities if the collection is not conducted or is conducted less frequently.

This information is different for each shipment of imported merchandise and, therefore, must be made available at CBP request. This collection is necessary to ensure proper collections of revenue and to make proper determinations on the admissibility of cargo.

7. Explain any special circumstances.

This information is collected in a manner consistent with the guidelines of 5 CFR 1320.5(d)(2).

8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to

submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.

Public comments were solicited through two Federal Register notices published on June 13, 2025 (90 FR 25063) on which no comments were received, and on August 28, 2025 (90 FR 42026) on which no comments were received.

9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.

There is no offer of a monetary or material value for this information collection.

10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.

There is no PII associated with this information collection. No assurances of confidentiality are provided.

11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

There are no questions of a sensitive nature.

12. Provide estimates of the hour burden of the collection of information.

INFORMATION COLLECTION	TOTAL ANNUAL BURDEN HOURS	NO. OF RESPONDENTS	NO. OF RESPONSES PER RESPONDENT	TOTAL RESPONSES	TIME PER RESPONSE
Commercial Invoice	3,100,533	38,500	1,208	46,508,000	4 minutes

CBP only requests submission of approximately 10 percent of commercial invoices. Therefore, an estimated 4,650,800 of the total responses are

submitted to CBP. Submission of the commercial invoice is requested at random and/or if CBP believes there may be a discrepancy in the information regarding the classification or value of the merchandise. The rest of the commercial invoices are kept in the importer's files.

Public Cost

The estimated cost to the respondents is $113,367,000. This is based on the estimated burden hours (3,100,000) multiplied by the average loaded hourly wage rate for importers ($36.57). CBP calculated this loaded wage rate by first multiplying the Bureau of Labor Statistics' (BLS) 2024 median hourly wage rate for Cargo and Freight Agents ($23.99), which CBP assumes best represents the wage for importers, by the ratio of BLS' Q4 2024 total compensation to wages and salaries for Office and Administrative Support occupations (1.4886), the assumed occupational group for importers, to account for non-salary employee benefits.[1] CBP uses an annual growth rate of 2.42% based on the prior year's change in the implicit price deflator, published by the Bureau of Economic Analysis.[2]

13. Provide an estimate of the total annual cost burden to respondents or record keepers resulting from the collection of information.

There are no record keeping, capital, start-up or maintenance costs associated with this information collection.

14. Provide estimates of annualized cost to the Federal Government. Also provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information.

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1 Source of median wage rate: U.S. Bureau of Labor Statistics. Occupational Employment and Wage Statistics, "May 2024 National Occupational Employment and Wage Estimates United States." Updated April 2, 2025. Available at https://www.bls.gov/oes/2024/may/oes_nat.htm. Accessed June 17, 2025. The total compensation to wages and salaries ratio is equal to the total compensation cost per hour worked for Office and Administrative Support occupations ($35.86) divided by the wages and salaries cost per hour worked for the same occupation category ($24.09). See "Table 2. Employer Costs for Employee Compensation for civilian workers by occupational and industry group." Bureau of Labor Statistics, "Employer Costs for Employee Compensation – December 2024." Released March 14, 2025. Available at https://www.bls.gov/news.release/archives/ecec_03142024.pdf. Accessed June 17, 2025.

2 To adjust to 2025 dollars, multiply by the 2023-2024 percent change in the Bureau of Economic Analysis's Implicit Price Deflators for Gross Domestic Product (125.230/122.273-1). See "Table 1.1.9. Implicit Price Deflators for Gross Domestic Product," Line 1 Gross Domestic Product, annual. Bureau of Economic Analysis. Updated May 30, 2025. Available at https://apps.bea.gov/iTable/?reqid=19&step=2&isuri=1&categories=survey#eyJhcHBpZCI6MTksInN0ZXBzIjpbMSwyLDMsM10sImRhdGEiOltbImNhdGVnb3JpZXMiLCJTdXJ2ZXkiXSxbIk5JUEFfVGFibGVfTGlzdCIsIjEzIl0sWyJGaXJzdF9ZZWFyIiwiMjAxNiJdLFsiTGFzdF9ZZWFyIiwiMjAyNCJdLFsiU2NhbGUiLCIwIl0sWyJTZXJpZXMiLCJBIl1dfQ==. Accessed June 17, 2025.

The estimated annual cost to the Federal Government associated with the review of this information collection is $43,006,301. This is based on the number of responses that must be reviewed (4,508,000) multiplied by the time burden to review and process each response (10 minutes) = 751,333 hours multiplied by the average hourly loaded rate for other CBP employees ($57.24)[3] = $43,006,301.

15. Explain the reasons for any program changes or adjustments reported in Items 12 or 13.

There is a slight increase in the annual burden hours previously reported for this information collection, the increase is due to a slight correction made to the number of annual responses resulting in a 533 hour increase to the annual burden. This change is not due to a change in collection.

16. For collection of information whose results will be published, outline plans for tabulation, and publication.

This information collection will not be published for statistical purposes.

17. If seeking approval to not display the expiration date, explain the reasons that displaying the expiration date would be inappropriate.

There is no form involved with this information collection, so it would not be appropriate to display the expiration date.

18. "Certification for Paperwork Reduction Act Submissions."

CBP does not request an exception to the certification of this information collection.

B. Classification of Information Employing Statistical Methods

No statistical methods were employed.

3 CBP bases this wage on the FY 2024 salary and benefits of the national average of other CBP positions. Source: Email correspondence with CBP's Office of Finance on July 15, 2025.