

SUPPORTING STATEMENT
International Mail Duty Worksheet
OMB No. 1651-0NEW

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.**

Background

In order to effectuate the President's Executive Order 14324 of July 30, 2025 (Suspending Duty-Free *De Minimis* Treatment For All Countries), which suspends the duty-free *de minimis* exemption provided under section 321(a)(2) (C) of the Tariff Act of 1930, as amended, for all products, regardless of country of origin, valued at \$800 or less, and requires such articles, except those articles sent to the United States through the international postal network, to be subject to the formal or informal entry process, and establishes a new duty rate for international postal packages sent to the United States through the international postal network, the Secretary of Homeland Security has determined that appropriate action is needed to ensure collection of applicable duties as well as to modify the Harmonized Tariff Schedule of the United States (HTSUS) as set out in the Annex to this notice.

On January 20, 2025, the President declared a national emergency with respect to the grave threat to the United States posed by the influx of illegal aliens and drugs into the United States, in Proclamation 10886 (Declaring a National Emergency at the Southern Border of the United States). See National Emergencies Act (50 U.S.C. 1601 *et seq.*) (NEA).

In Executive Order 14193 of February 1, 2025 (Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border), the President declared a national emergency regarding the unusual and extraordinary threat to the safety and security of Americans, including the public health crisis caused by fentanyl and other illicit drugs and the failure of Canada to do more to arrest, seize, detain, or otherwise intercept drug trafficking organizations, other drug and human traffickers, criminals at large, and illicit drugs. In that order, the President determined that it was necessary and appropriate to, among other things, suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for articles described in section 2(a) and section 2(b) of that order. In Executive Order 14226 of March 2, 2025 (Amendment to Duties To Address the Flow of Illicit Drugs Across Our Northern Border), the President paused the suspension

of duty-free *de minimis* treatment on such articles until the President received a notification from the Secretary of Commerce that adequate systems are in place to fully and expeditiously process and collect duties for such articles that would otherwise be eligible for duty-free *de minimis* treatment.

In Executive Order 14194 of February 1, 2025 (Imposing Duties To Address the Situation at Our Southern Border), the President declared a national emergency regarding the unusual and extraordinary threat to the safety and security of Americans, including the public health crisis caused by fentanyl and other illicit drugs and the failure of Mexico to do more to arrest, seize, detain, or otherwise intercept drug trafficking organizations, other drug and human traffickers, criminals at large, and illicit drugs. In that order, the President determined that it was necessary and appropriate to, among other things, suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for articles described in section 2(a) of that order. In Executive Order 14227 of March 2, 2025 (Amendment to Duties To Address the Situation at Our Southern Border), the President paused the suspension of duty-free *de minimis* treatment on such articles until the President received a notification from the Secretary of Commerce that adequate systems are in place to fully and expeditiously process and collect duties for such articles that would otherwise be eligible for duty-free *de minimis* treatment. In Executive Order 14195 of February 1, 2025 (Imposing Duties To Address the Synthetic Opioid Supply Chain in the People's Republic of China), the President declared a national emergency regarding the unusual and extraordinary threat from the failure of the Government of the People's Republic of China (PRC) to arrest, seize, detain, or otherwise intercept chemical precursor suppliers, money launderers, other transnational criminal organizations, criminals at large, and illicit drugs. In that order, the President determined that it was necessary and appropriate to, among other things, suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for articles described in section 2(a) of that order. In Executive Order 14200 of February 5, 2025 (Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People's Republic of China), the President paused the suspension of duty-free *de minimis* treatment for articles described in section 2(a) of Executive Order 14195 until the President received a notification from the Secretary of Commerce that adequate systems are in place to fully and expeditiously process and collect duties for such articles that would otherwise be eligible for duty-free *de minimis* treatment.

The President subsequently received notification from the Secretary of Commerce that adequate systems have been established to process and collect duties for articles of the PRC and Hong Kong that would otherwise be eligible for duty-free *de minimis* treatment, and in Executive Order 14256 of April 2, 2025 (Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People's Republic of China as Applied to Low-Value Imports), the President suspended duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for products of the PRC and Hong Kong described in section 2(a) of

Executive Order 14195, as amended by Executive Order 14228 (Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People's Republic of China). In addition, the President instructed the Secretary of Commerce to submit a report regarding the impact of Executive Order 14256 on American industries, consumers, and supply chains and to make recommendations for further action as he deems necessary.

In Executive Order 14257 of April 2, 2025 (Regulating Imports With a Reciprocal Tariff To Rectify Trade Practices That Contribute to Large and Persistent Annual United States Goods Trade Deficits), the President declared a national emergency with respect to underlying conditions indicated by the large and persistent annual U.S. goods trade deficits. The President also provided that duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) would remain available for products described in section 3(a) of that order until the President received a notification by the Secretary of Commerce that adequate systems are in place to fully and expeditiously process and collect duties applicable for articles otherwise eligible for duty-free *de minimis* treatment.

The Secretary of Commerce has notified the President that adequate systems are now in place to fully and expeditiously process and collect duties for articles otherwise eligible for duty-free *de minimis* treatment on a global basis, including for products described in section 2(a) and section 2(b) of Executive Order 14193, section 2(a) of Executive Order 14194, and section 3(a) of Executive Order 14257.

As stated in the President's Executive Order 14324 of July 30, 2025 (Suspending Duty-Free *De Minimis* Treatment For All Countries), the President determined that it is still necessary and appropriate to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) in the manner and for the articles described below to deal with the unusual and extraordinary threats, which have their source in whole or substantial part outside the United States, to the national security, foreign policy, and economy of the United States.

In Executive Order 14193 the President determined that it is necessary and appropriate to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for certain Canadian goods to deal with the emergency declared in Executive Order 14193, as amended. In the President's judgment, this suspension is necessary and appropriate to ensure that the tariffs imposed by Executive Order 14193, as amended, are effective in addressing the emergency declared in Executive Order 14193 and that the purpose of this action and other actions to address the emergency declared in Executive Order 14193 is not undermined. For example, many shippers go to great lengths to evade law enforcement and hide illicit substances in imports that go through international commerce. These shippers conceal the true contents of shipments sent to the United States through deceptive shipping practices. Some of the techniques

employed by these shippers to conceal the true contents of the shipments, the identity of the distributors, and the country of origin of the imports include the use of re-shippers in the United States, false invoices, fraudulent postage, and deceptive packaging. The risks of evasion, deception, and illicit-drug importation are particularly high for low-value articles that have been eligible for duty-free *de minimis* treatment.

Independently, the President also determined that it is necessary and appropriate to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for certain Mexican goods to deal with the emergency declared in Executive Order 14194, as amended. In the President's judgment, and for substantially similar reasons as above, this suspension is necessary and appropriate to ensure that the tariffs imposed by Executive Order 14194, as amended, are effective in addressing the emergency declared in Executive Order 14194 and that the purpose of this action and other actions to address the emergency declared in Executive Order 14194 is not undermined.

Independently, and after considering information newly provided by the Secretary of Commerce, among other things, the President determined that it is still necessary and appropriate to continue to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for certain goods of the PRC and Hong Kong to deal with the emergency declared in Executive Order 14195, as amended. In the President's judgment, and for substantially similar reasons as above, this suspension is still necessary and appropriate to ensure that the tariffs imposed by Executive Order 14195, as amended, are effective in addressing the emergency declared in Executive Order 14195 and that the purpose of this action and other actions to address the emergency declared in Executive Order 14195 is not undermined.

Also independently, the President determined that it is necessary and appropriate to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) on a global basis to deal with the emergency declared in Executive Order 14257, as amended. In the President's judgment, this suspension is necessary and appropriate to ensure that the tariffs imposed by Executive Order 14257, as amended, are not evaded and are effective in addressing the emergency declared in Executive Order 14257 and that the purpose of this action and other actions to address the emergency declared in Executive Order 14257 is not undermined.

Previously Approved Emergency Changes

The following modified information collection listed below has been submitted to OMB for consideration of approval on an emergency clearance, with the justification of an unanticipated event and reasons to believe following the normal PRA process is likely to prevent or disrupt the collection of information and cause public harm.

Modification of the CBP International Mail Duty Worksheet:

In order for carriers to submit the information required by EO 14324, as amended, carriers will fill out the modified CBP International Mail Duty Worksheet (IMDW) and submit it via email to CBPDM@cbp.gov and IntlMailDutyHelp@cbp.dhs.gov.

- 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 collected by U.S. Customs and Border Protection (CBP) is necessary to allow CBP to track and collect appropriate duties for international mail shipments as required by EO 14324, as amended.

- 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.**

If paying on Pay.gov the first page of the worksheet is automatically available and fillable on the website. The first and second page of the CBP International Mail Duty Worksheet will be submitted by email. Carriers or qualified parties will email the worksheet to CBPDM@cbp.gov and IntlMailDutyHelp@cbp.dhs.gov

- 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.**

CBP has minimized duplication as much as possible but is constrained by statutory requirements. CBP is using many existing processes and data elements (such as those on the manifest) to implement EO 14324, as amended, but some additional data is needed and that is what is collected on the worksheet. In addition, some of the data that is needed is already collected under the STOP Act, but by statute that data may only be used for security

purposes. As such, CBP must collect that data again to use it for revenue and admissibility purposes.

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 have an impact on small businesses or other small entities.

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

If the information were not collected, carriers or other qualified parties would not be able to comply with information submission requirements in EO 14324 and CBP would not be able to track and appropriately assess duties for international mail packages in accordance with EO 14324.

7. Explain any special circumstances that would cause an information collection to be conducted in a manner:

This information is collected in a manner consistent with the guidelines of EO 14324 signed on July 30, 2025.

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 by two federal register notices, a 60-day notice published on December 1st, 2025 (90 FR 55150), on which no comments were received, a 30-day notice published February 6, 2026 (91 FR 5505), and a another 30-day noticed published on May 22, 2026 (91 FR 30323), 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 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.

This information collected is covered by PIA:
 DHS/CBP/PIA-003 Automated Commercial Environment (ACE), dated July 31, 2015,

And SORN :
 DHS/CBP-001 Import Information System (IIS), dated July 26, 2016 (Vol. 81, Page 48826) will be included in this ICR.

There are no assurances of confidentiality provided to the respondents of this information collection.

- 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 associated with this collection.

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

FORM NUMBER/TITLE	TOTAL ANNUAL BURDEN HOURS	NO. OF RESPONDENTS	NO. OF RESPONSES PER RESPONDENT	TOTAL RESPONSES	TIME PER RESPONSE
International Mail Duty Worksheet	2,400	100 carriers or qualified parties	12 responses (1 per month)	1,200	2 hours
Total	2,400	100	12	1200	2

Public Cost

The estimated cost to the respondents is \$52,660.80. This is based on the estimated burden hours (1,440) multiplied by the average 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

reported, raising the overall burden from 1,440 hours to 2400 hours--an increase of 960 hours total.

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

This information collection will not be published.

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

CBP will display the expiration date for OMB approval of this information collection.

18. "Certification for Paperwork Reduction Act Submissions."

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

B. Collection of Information Employing Statistical Methods

No statistical methods were employed.