

# Importer Of Record

The logo for JET, featuring the letters 'JET' in a bold, blue, sans-serif font. A thin orange swoosh underline is positioned beneath the 'T'. The logo is set against a light blue background with a subtle cloud pattern.

Disclaimer: The information in this presentation, and all Jet Worldwide online content, is for general information only. It is not intended to constitute legal and/or tax advice. All liability with respect to actions taken or not taken based on the contents of this site are hereby expressly disclaimed. The content is provided “as is”; no representations are made that the content is error-free.

# Importer Of Record (IOR)

“In most instances, entry is made by a person or firm certified by the carrier bringing the goods to the port of entry. This entity (i.e., the person or firm certified) is considered the “owner” of the goods for customs purposes.”

“Goods may only be entered by their owner, purchaser, or a licensed customs broker.”

Source: <https://www.cbp.gov/sites/default/files/documents/Importing%20into%20the%20U.S.pdf>

## Informed Compliance

Section 484 of the Tariff Act, as amended (19 U.S.C. § 1484):

“The importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met”

Source: <https://www.cbp.gov/sites/default/files/assets/documents/2018-Mar/icprescare2017revision.pdf>

Or a licensed customs broker given a Power of Attorney from the importer authorizing them to act on their behalf

# Importer Of Record (IOR)

## CBP Form 5106 - Create/Update Importer Identity Form

<https://www.cbp.gov/document/forms/cbp-form-5106-createupdate-importer-identity-form>

DEPARTMENT OF HOMELAND SECURITY  
U.S. Customs and Border Protection

OMB CONTROL NUMBER 1551-0064  
EXPIRATION DATE 8/31/2024

**CREATE/UPDATE IMPORTER IDENTITY FORM**  
19 CFR 24.5

As the importer, consignee, or other party listed in block 1, you are responsible for the validity of the information provided in this document. Any Customs Broker or third party who is submitting the information on your behalf is only obligated to convey this information to Customs and Border Protection (CBP).

TYPE OF ACTION (Mark all applicable):  Notification of Identification Number  Change of Name  Change of Address

All the data elements with a red asterisk are required

**1. NAME AND IDENTIFICATION NUMBER**

\*1A. Importer/Business/Private Party Name:

\*1B. Internal Revenue Service (IRS) Employer Identification Number (EIN), Social Security Number (SSN), or CBP-Assigned Number:  
Number Type: (Select Only One)  
 IRS Employer Identification Number (EIN)  
 Social Security Number (SSN)  
 CBP-Assigned Number  
 Requesting a CBP-Assigned Number

1C.  DIV  AKA  DBA 1D. DIV/AKA/DBA Name:

1E.  I wish to be assigned a CBP Number. Check here if requesting a CBP-assigned number and indicate reason(s).  
If you marked yes to receive a CBP assigned number, indicate the reasons why. Check all that apply.  
 I have a SSN, but wish to use a CBP-Assigned Number on all my entry documents  I have no Social Security Number  I have no IRS Number  I have not applied for an IRS number or SSN  I am not a U.S. Resident

1F. CBP-Assigned Number:

1G. Type of Company:  
 Corporation  Partnership  LLC  Sole Proprietorship  Individual  
 U.S. Government  State/Local Government  Foreign Government

1H. If you are an importer, how many entries do you plan on filing in a year? Select from the following:  
 1-4 per year  5-24 per year  25 or more per year  
 infrequent personal shipments or  I do not intend to import.

1I. How will the identification number be utilized? Select all options that will apply:  
 Importer of Record  Consignee/Ultimate Consignee  Drawback Claimant  
 Refunds/Bills or  Other

1J. Program Code 1: 1K. Program Code 2: 1L. Program Code 3: 1M. Program Code 4:

**2. ADDRESS INFORMATION**

2A. MAILING ADDRESS (Each street address line can be no more than 32 characters)  
\*Street Address 1: \*City: \*State/Province:

Importers should complete CBP Form 5106 prior to Importing.

Completion of this form creates a unique record within US customs systems.



Connecting People, Products and Businesses around the World

**➔ Complete Review: Importing to the USA**