

SUPPORTING STATEMENT
Bonded Warehouse Proprietor's Submission
1651-0033

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.**

CBP Form 300, *The Bonded Warehouse Proprietor's Submission*, is prepared annually by each warehouse proprietor, as mandated under 19 CFR 19.12 (g). The information on CBP Form 300 is used by CBP to evaluate warehouse activity for the year. This form must be completed within 45 days from the end of his business year, pursuant to the provisions of the Tariff Act of 1930, as amended, 19 U.S.C. 66, 1311, 1555, 1556, 1557, 1623 and 19 CFR 19.12. The information collected on this form helps CBP determine all bonded merchandise that was entered, released, and manipulated in the warehouse. CBP Form 300 is accessible at <https://www.cbp.gov/document/forms/form-300-bonded-warehouse-proprietors-submission>.

This information is collected from members of the trade community who are familiar with CBP policies and 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 .**

In the conduct of their compliance assessments and audits, CBP Officers and Regulatory Audit personnel use the information provided in the Annual Submission to validate and verify inventory entries and withdrawals that are documented in permit file folders (permit file folders are the source recordkeeping documents required by 19 CFR 19.12(d)(4)). If the information were not collected a loss of revenue could result because CBP would not be able to determine the proper amount of duties to collect.

- 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 .**

CBP Form 300 has historically been paper based, with proprietors completing the form manually. As Class 9 (duty free stores) In October 2018, CBP provided the option for electronic production and submission of this form. While normally the completed CBP Form 300 is held by the proprietor, there may be situations where the completed form must be submitted to the CBP Port director in accordance with 19 CFR 19.12(g). The proprietor must complete the CBP Form 300 within 45 days of the end a calendar year and subsequently must submit a letter to the Port Director within 10 business days that certifies that the CBP Form 300 has been completed.

Usability Testing:

The CBP Customer Experience (CBPX) team evaluated CBP Form 300: Bonded Warehouse Proprietor's Submission based on usability best practices.

Positives: The form is clean and offers digital text fields to fill it out, which is providing the user with flexibility. The cells turn from blue to white to alert the user which cell they are in - an important piece of feedback when filling out forms, especially with a lot of fields. The instructions are simple (one page only).

Areas for improvement: There is no instant field validation if something is entered wrong, leading to potential for more errors to extend the process. There is no auto-populate feature, for example, when filling out the address - users are becoming accustomed to websites auto-searching as soon as they begin typing an address.

To improve usability and streamline the data-entry process, this form should be converted into an interactive, web-based format with built-in field validation and auto-population when available.

CBP will be taking these suggestions into consideration for future improvements to the form.

- 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 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 collection were conducted less frequently, it could affect the annual audits

and cause potential problems in revenue collection. The information collected on Form 300 is an integral part of the audit-inspection process.

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, a 60-day notice published on September 02, 2025 (90 FR 42417) on which one comment was received, and on November 26, 2025 (90 FR 54358) 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.

This collection is not affected by the Privacy Act and is not impacted by a PIA or SORN. No assurances of confidentiality are provided to respondents.

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.

INFORMATIO N	TOTAL ANNUAL BURDEN	NO. OF RESPONDENTS	NO. OF RESPONSES PER	TOTAL RESPONSES	TIME PER RESPONSE
-----------------	---------------------------	-----------------------	----------------------------	--------------------	----------------------

COLLECTION	HOURS		RESPONDENT		
Bonded Warehouse Proprietor's Submission (CBP Form 300)	18,000	1,800	1	1,800	10 hours

Public Cost

The estimated cost to the respondents is \$1,347,840. This is based on the estimated burden hours (18,000) multiplied by the average loaded hourly wage rate for warehouse operators (\$74.88). CBP calculated this loaded wage rate by first multiplying the Bureau of Labor Statistics' (BLS) 2024 median hourly wage rate for Transportation, Storage, and Distribution Managers (\$49.05), which CBP assumes best represents the wage for warehouse operators, by the ratio of BLS' Q4 2024 total compensation to wages and salaries for Management, business, and financial occupations (1.4905), the assumed occupational group for warehouse operators, to account for non-salary employee benefits.¹ CBP assumes 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 capitalization, start-up or maintenance costs associated with this information collection. OMB Control number 1651-0076, Customs and Border Protection Recordkeeping Requirements, accounts for any record keeping costs CBP imposes.

14. Provide estimates of annualized cost to the Federal Government. Also provide a description of the method used to estimate cost, which should

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 Management, business, and financial occupations (\$86.66) divided by the wages and salaries cost per hour worked for the same occupation category (\$58.14). 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_03142025.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#eyJhcHBpZCI6MTksInN0ZXBzIjpbMSwyLDMsM10sImRhdGEiOltbImNhdGVnb3JpZXMlLCJlCjtdXJ2ZXkiXSxbIk5JUEFfVGFibGVFTGlzdCIsljEzIl0sWyJGaXJzdF9ZZWVfYiwiMjAxNiJdLFsiTGZzdF9ZWWVfYiwiMjAyNCJdLFsiU2NhbGUlLCIwIl0sWyJlZCJlCjBjIl1dfQ==>. Accessed June 17, 2025.

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.

The estimated annual cost to the Federal Government associated with the review of this information collection is \$309,096. This is based on the number of responses that must be reviewed (1,800) multiplied by the time burden to review and process each response (3 hours) = 5,400 hours multiplied by the average hourly loaded rate for other CBP employees (\$57.24)³ = \$309,096.

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

There is no change to the total annual burden hours previously reported for this information collection. There is no change in the information collected or method of submission/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.

CBP has displayed the expiration date on this form.

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.

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.