Supporting Statement Administrative Rulings 1651-0085

A. Justification

 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 statue and regulation mandating or authorizing the collection of information.

The collection of information in 19 CFR Part 177 is necessary in order to enable Customs and Border Protection (CBP) to respond to requests by importers and other interested persons for the issuance of administrative rulings. These rulings pertain to the interpretation of applicable laws related to prospective and current or completed transactions involving, but not limited to classification, country of origin, marking, valuation, preferential tariff treatment, entry and duty assessment procedures, duty deferral programs, vessels and carriers, restricted and prohibited merchandise, and intellectual property. The collection of information in Part 177 of the CBP Regulations is also necessary to enable CBP to make proper decisions regarding the issuance of binding rulings that modify or revoke prior CBP binding rulings. This collection of information is authorized by 5 USC 301, 19 USC 66, 1202, (General Note 3(i), Harmonized Tariff Schedule of the United States), 1502, 1624, 1625. The application to obtain an administrative ruling is accessible at: https://erulings.cbp.gov/s/ or the public can submit a ruling request by mail (or email).

This collection of information applies to the importing and trade community who are familiar with import procedures and with the CBP 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 to be used by CBP employees for the purposes of rendering an administrative ruling.

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.

Respondents may submit electronically at: https://erulings.cbp.gov/s/ or the public can submit a ruling request by mail (or email).

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.

Failure to collect this information would have no consequences to the Federal Government, however it would limit the public's ability to receive advanced rulings from CBP.

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 12, 2025 (90 FR 44207) on which no comments were received, and on November 26, 2025 (90 FR 54349) on which no comments have been 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.

All data submitted and entered into eRulings is subject to and protected by the Trade Secrets Act (18 U.S.C. 1905) and is considered confidential, except to the extent as otherwise provided by law. 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.

INFORMATION COLLECTION	TOTAL ANNUAL BURDEN HOURS	NO. OF RESPONDENTS	NO. OF RESPONSES PER RESPONDENT	TOTAL RESPONSES	TIME PER RESPONSE
Administrative Rulings (HQ)	5,240	262	1	262	20 hours
Administrative Rulings (NCSD/NIS)	72,560	3,628	1	3,628	20 hours
Appeals	3,000	100	1	100	30 hours
Total	80,800	3,990		3,990	

Public Cost

The estimated cost to the respondents is \$8,825,784. This is based on the estimated burden hours (80,800) multiplied by the average loaded hourly wage rate for attorneys (\$109.23). CBP calculated this loaded wage rate by first multiplying the Bureau of Labor Statistics' (BLS) 2024 median hourly wage rate for Lawyers (\$72.67), which CBP assumes best represents the wage for attorneys, by the ratio of BLS' Q4 2024 total compensation to wages and salaries for Professional and related occupations (1.4676), the assumed occupational

group for attorneys, 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.

The estimated annual cost to the Federal Government associated with the review of this information collection is \$15,448,562. This is based on the number of responses that must be reviewed (3,990) multiplied by the time burden to review and process each response (46 hours) = 183,540 hours multiplied by the average hourly loaded rate for a CBP Trade and Revenue employee (\$84.17)³ = \$15,448,562.

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

There is an increase in the previously estimated burden hours for this information collection, from 73,000 to 80,800 hours (7,800 hours added). The burden associated with the Administrative Rulings has been split as different groups in CBP process rulings in their area of responsibility. CBP also updated the

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, 2024. The total compensation to wages and salaries ratio is equal to the total compensation cost per hour worked for Professional and related occupations (\$69.80) divided by the wages and salaries cost per hour worked for the same occupation category (\$67.50). 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#eyJhcHBpZCI6MTksInN0ZXBzIjpbMSwyLDMsM10sImRhdGEiOltbImNhdG Vnb3JpZXMiLCJTdXJ2ZXkiXSxbIk5JUEFfVGFibGVfTGlzdCIsIjEzIl0sWyJGaXJzdF9ZZWFyIiwiMjAxNiJdLFsiTGFzdF9Z ZWFyIiwiMjAyNCJdLFsiU2NhbGUiLCIwIl0sWyJTZXJpZXMiLCJBIl1dfQ==. Accessed June 17, 2025.

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

number of respondents, submissions, and the overall annual burden hours to reflect current usage. There are no changes to the information collected or method of 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 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.