

May 22, 2026

U.S. Department of Commerce
International Trade Administration
Enforcement & Compliance

Attention: Eva Kim, Import Analyst, Eva.Kim@trade.gov

Subject: OMB Control Number 0625–0037
Comments on Form ITA–338P

Dear Ms. Kim,

I am writing, pursuant to the Federal Register notice dated April 10, 2026 (Vol. 91, No. 69 Page 18418) to provide comments on Form ITA–338P. I am writing on behalf of our clients who regularly import scientific instruments sold to nonprofit institutions established for scientific or educational purposes are under the Florence Agreement.

1. Version control. Currently there are two different versions of the 338P, both with the same rev date of “Rev 8-23” which is unusual for government forms and causes some confusion. This is a challenge because the forms are not exactly the same, eg, one has a physical street address for mailing to CBP and the other does not. The version with the address is found here: <https://www.trade.gov/sites/default/files/2025-03/ita-338p.pdf>, the version without the address is found here: <https://enforcement.trade.gov/sips/sipsform/ita-338p.pdf>. Our clients use the form with the street address because this gives them a better chance of obtaining proof of delivery. Overnight couriers require a street address, and they have no choice but to send copies via courier due to the requirements for a wet-signature version. This goes away if my clients can file electronically. See attached for both versions of the 338P form.
2. Form itself. The form has text superimposed on S.11/Certification. Concern here is CBP could reject the form on the basis that the certification section is illegible. We recommend removing the superimposed text for clarity. Below is a screenshot of this issue.

0. U.S. CUSTOMS AND BORDER PROTECTION ENTRY INFORMATION. (See Section 301.8 of the regulations for instructions for entering the foreign instrument through CBP.)

When the foreign instrument enters the customs territory of the United States, the importer of record receives a copy of the entry summary (CBP Form 7501), designated at the bottom right corner of the form.

If the foreign instrument has already entered the customs territory of the United States, please attach a copy of the entry summary (CBP Form 7501) to this application.

If the foreign instrument has not yet entered the customs territory of the United States, the applicant must ensure that the official responsible for the purchase of the foreign instrument or the broker obtains a copy of the CBP 7501 and faxes it to the Statutory Import Programs Staff, Department of Commerce, at 202-501-7952. If you have any questions concerning the submission of this form, please call 202-482-1661.

1. CERTIFICATION -The official under whose direction and control the foreign instrument will be used hereby certifies that all ~~Failure to submit a copy of the entry form will result in a delay in refund of duty.~~ statements were made with the knowledge that willful false statements are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code.

Comment or use @ to invite others

Page 1 2

Denise Calloway Jun 8
One of these copies must bear the original signature.
Reply

Denise Calloway Jun 8
signature.
Reply

3. Form Internal Comments. The form has internal comments by Denise Calloway. We recommend that the ITA remove these internal comments to prevent misinterpretation by CBP. Below is a screenshot of this issue:

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4. Wet signatures. We recommend replacing the wet signature requirement with electronic signature capability. This one step has caused our clients long delays because applicants and salespeople have had to drive wet-signatures back and forth in attempts to expedite the 338P filing before entry into the U.S.

5. Proof of non-profit status. Many non-profits don't appear on IRS Publication 78. Please provide a list of other proof of non-profit status that will allow companies to meet this requirement. Instructions say to contact the IRS, but IRS doesn't know.
6. Point of Contact. We recommend that the form require an email address in addition to phone number/physical address in S.11 and S.12. This will expedite the process by giving CBP an email address to contact with questions.
7. IOR. We recommend that the ITA add a field for the contact information for the Importer of Record (IOR). If the applicant includes IOR contact information on the form, we recommend that the ITA and CBP include the IOR on all communications and replies regarding the form. This will facilitate communications and all parties ongoing efforts to be compliant with the requirements.
8. Feedback. What do we do if we have submitted Form 338P and do not receive approval/rejection decision before liquidation? In that instance, can we file a protest to request a refund?
9. Entry process. Please confirm that including the HTSUS 9810 HTS provision on the Entry Summary (CBP Form 7501) form is sufficient for the Importer of Record to declare the intent pursuant to 19 CFR 10.134 in the event that completed Form 338P is not available before entry into the U.S.
10. Applicability. Please clarify if the 338P form is required when declaring HTSUS 9810.00.65, Repair components for instruments or apparatus admitted under subheading 9810.00.60, or HTSUS 9810.00.67 Tools specially designed to be used for the maintenance, checking, gauging or repair of instruments or apparatus admitted under subheading 9810.00.60. Or is the 338P form only required when declaring HTSUS 9810.00.60 Instruments and apparatus, if no instrument or apparatus of equivalent scientific value for the purposes for which the instrument or apparatus is intended to be used is being manufactured in the United States (see U.S. note 6 to this subchapter)?
11. Stamp. The regulations, 15 CFR 301.4(b)(2), 15 CFR 301.8(3), (4), (5), require CBP stamp the form. CBP is no longer stamping forms. We recommend that the

regulations be updated to allow CBP to provide an electronic confirmation (via email or any other electronic confirmation) in place of a stamped form.

Please email or call our office if you have any questions regarding these comments.

Very truly yours,

Tom Gould Customs Consulting, Inc.



By: _____
Tom Gould, CEO

Enclosures:

ITA Form 338p without CBP street address

ITA Form 338p with CBP street address