

# Western Overseas Corporation

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In order to serve you better as your Customs broker, we ask that you complete this questionnaire and return it to us as soon as possible. The information is extremely important, in light of Customs' procedures under the Mod Act. Doctrines such as *Informed Compliance* and *Reasonable Care* have shifted the onus of responsibility to importers for disclosing this information to Customs.

## ***Is your firm related to its foreign shippers and sellers?***

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If you have more than one shipper or seller, please indicate your relationship with all of them. You are considered to be related if you, the importer, and the seller are:

- Members of the same family, including brothers and sisters (whether half or whole blood), spouse, ancestors, and lineal descendants.
- An officer or director of an organization and such organization is involved in the transaction.
- An officer or director and an officer or director of another organization, if such individual is also an officer or director in the other organization.
- Partners.
- Employer and employee.
- Any person directly or indirectly owning, controlling, or holding with power to vote, five per cent or more of the outstanding voting stock or shares of any organization and such organization is involved in the transaction.
- Two or more persons directly or indirectly controlling, controlled by, or under common control with any person.

Shippers/Sellers

Related or Not Related?

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***Are you furnishing any assists to the manufacturer?  
If so, are they being declared on each invoice?***

**Yes** \_\_\_ **No** \_\_\_  
**Yes** \_\_\_ **No** \_\_\_

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If yes, and you have not already declared and paid duties, please detail below. An assist is defined as any of the following, if supplied directly, or indirectly, and free of charge or at a reduced cost, by the buyer of imported merchandise, or by another related party, for use in connection with the production or the sale for export to the United States of the merchandise:

- Materials, components, parts, and similar items incorporated in the imported merchandise
- Tools, dies, molds, and similar items used in the production of the imported merchandise
- Merchandise consumed in the production of the imported merchandise

<sup>1</sup> If this space is insufficient, please attach more complete explanation

- Engineering, development, artwork, design work, and plans and sketches that are undertaken elsewhere than in the United States which are necessary for the production of the imported merchandise

However, such services may not be treated as an assist if such service or work:

- Is performed by an individual who is domiciled within the United States
- Is performed by the individual while he is acting as an employee or agent of the buyer of the imported merchandise
- Is incidental to other engineering, development, artwork, design work, or plans or sketches that are undertaken within the United States

<u>Item for which furnished</u>	<u>Details of assists &amp; date furnished<sup>1</sup></u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Are there any additions to or adjustments to the invoices used to make entry?**

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please detail below the circumstances, reasons and amounts. Please note that by law and regulation you are required to file with Customs any corrected or additional invoices and failure to do so can result in seizure of merchandise and/or severe penalties. Use additional sheet if necessary.

<u>Add'l invoice amount</u>	<u>To whom paid</u>	<u>Reason</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Are any commissions being paid to a buying or selling agent?**

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, are they being declared on the commercial invoice? It is required that the existence of any commissions must be disclosed at the time of entry and that buying agreements or memos be filed with Customs. Only *bona fide* buying commissions are non-dutiable. In order to determine whether your commission payments are non-dutiable, we need to review your written agreement and consider what the agent does for you. List below the agents' names, the amounts of their commissions, and their services. Use an additional sheet if necessary.

\_\_\_\_\_ <sup>1</sup> If this space is insufficient, please attach more complete explanation

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<u>Agent</u>	<u>Commissions</u>	<u>Services</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Are you paying any royalty or license fees?** Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, detail below. You are required to disclose all royalties or license fees to the U. S. Customs Service. In some cases, royalties are dutiable. Please disclose exactly what services are performed and what tangibles are received for the royalties or license fees.

<u>Payee</u>	<u>Royalty or License fee</u>	<u>Tangibles received</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

***Remember, this information is critical.***

Customs requires this information from all importers. If you have any questions, please contact us.

Sincerely,  
Western Overseas Corporation