



## DEPARTMENT OF HOMELAND SECURITY

### U.S. Customs and Border Protection

#### 19 CFR Parts 24 and 128

[CBP Dec. 25-11]

#### Updated Mailing Address for the Office of Finance, Revenue Division

**AGENCY:** U.S. Customs and Border Protection, Department of Homeland Security.

**ACTION:** Final rule; technical amendments.

**SUMMARY:** This final rule amends the U.S. Customs and Border Protection (CBP) regulations to update the address of the Office of Finance, Revenue Division. Additionally, this final rule amends the CBP regulations to reflect the restructuring of the Office of Finance, Revenue Division. All correspondence directed to the CBP Office of Finance, Revenue Division, should be sent to the new address.

**DATES:** The final rule is effective [INSERT DATE OF PUBLICATION IN THE **FEDERAL REGISTER**].

**FOR FURTHER INFORMATION CONTACT:** Shandy Plicka, Management and Program Analyst, Revenue Division, Office of Finance, (317) 298-1717, [shandy.r.plicka@cbp.dhs.gov](mailto:shandy.r.plicka@cbp.dhs.gov).

#### **SUPPLEMENTARY INFORMATION:**

##### **I. Background**

On May 13, 2024, U.S. Customs and Border Protection (CBP) Office of Finance, Revenue Division, relocated its physical office to 8899 E. 56<sup>th</sup> Street, Indianapolis, IN 46249. As a result, this final rule amends part 24 (Customs Financial and Accounting Procedure) and part 128 (Express Consignments) of title 19 of the Code of Federal Regulations (CFR) to reflect this change in mailing address. The Office of Finance, Revenue Division's address is provided to the public to allow for: the receipt of express consignment carrier applications; the freezing of

importer identification (ID) requests; and the mailing of automated clearinghouse enrollments to the Office of Finance, Revenue Division. In addition to the change in mailing address, this document updates references to CBP's National Finance Center and the Office of Administration to reflect internal restructuring. The telephone numbers for the Office of Finance, Revenue Division, remain unchanged.

## **II. Discussion of Changes to Parts 24 and 128**

CBP is making the following changes within 19 CFR parts 24 and 128 to reflect the address change of the Office of Finance, Revenue Division, and changes to the internal organizational structure of the agency:

- In § 24.3a(c)(1), CBP is removing the phrase “the CBP’s Revenue Division, Office of Administration” and adding in its place “CBP’s Revenue Division.”
- In § 24.5(f), CBP is removing the phrase “the National Finance Center, U.S. Customs and Border Protection, Office of Administration, Revenue Division, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278, Attn: Freeze Program” and adding in its place “U.S. Customs and Border Protection, Revenue Division, Attn: Freeze Program, 8899 E. 56<sup>th</sup> Street, Indianapolis, IN 46249.” Additionally, in § 24.5(f), CBP is replacing “Customs” with “CBP” where appropriate to reflect the renaming of the U.S. Customs Service to U.S. Customs and Border Protection on March 31, 2007 (*see* Homeland Security Act of 2002, Pub. L. 107-296; 72 FR 20131, dated April 23, 2007).
- In § 24.22(c)(3) and (e)(2), CBP is removing the phrase “U.S. Customs and Border Protection, Attn: DTOPS Program Administrator, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278” and adding in its place “U.S. Customs and Border Protection, Revenue Division, Attn: DTOPS Program Administrator, 8899 E. 56<sup>th</sup> Street, Indianapolis, IN 46249.”
- In § 24.22(i), CBP is removing the phrase “6650 Telecom Drive, Suite 100, Indianapolis, IN 46278” and adding in its place “8899 E. 56<sup>th</sup> Street, Indianapolis, IN 46249.”

Additionally, CBP is removing the phrase “Office of Administration,” to reflect internal structuring changes.

- In § 24.23(b)(4)(iii)(A) and (b)(4)(iii)(C)(1), CBP is removing the phrase “Customs and Border Protection, Revenue Division/Attention: Reimbursables, 6650 Telecom Drive, Suite 100, Indianapolis, Indiana 46278” and adding in its place “U.S. Customs and Border Protection, Revenue Division, Attn: Reimbursables, 8899 E. 56th Street, Indianapolis, IN 46249.”
- In § 24.24(c)(8)(i), (e)(1)(ii), (e)(2)(iii), (e)(3)(ii), (e)(4)(iii), and (e)(4)(iv)(A), CBP is removing the phrase “Office of Administration, Revenue Division, Customs and Border Protection, using the current address posted at [Forms.CBP.gov](https://forms.cbp.gov)” and adding in its place “U.S. Customs and Border Protection, Office of Finance, Revenue Division, 8899 E. 56th Street, Indianapolis, IN 46249.”
- In § 24.24(g), CBP is removing the phrase “at the current address posted at [Forms.CBP.gov](https://forms.cbp.gov)” and adding in its place “at U.S. Customs and Border Protection, Office of Finance, Revenue Division, 8899 E. 56th Street, Indianapolis, IN 46249.”
- In § 24.26(b), CBP is removing the phrase “the National Finance Center, U.S. Customs and Border Protection, Office of Administration, Revenue Division, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278” and adding in its place “U.S. Customs and Border Protection, Revenue Division, 8899 E. 56<sup>th</sup> Street, Indianapolis, IN 46249.”

Additionally, CBP is removing the phrase “facsimile number” and adding in its place “email address” to correct a discrepancy with the approved information collection.

- In § 128.11(b)(7)(iv), CBP is removing the phrase “Customs and Border Protection, Revenue Division/Attention: Reimbursables, 6650 Telecom Drive, Suite 100, Indianapolis, Indiana 46278” and adding in its place “U.S. Customs and Border Protection, Revenue Division, Attn: Reimbursables, 8899 E. 56th Street, Indianapolis, IN 46249.”

### **III. Statutory and Regulatory Requirements**

#### **A. Inapplicability of Notice and Delayed Effective Date**

The Administrative Procedure Act (APA) requirements in 5 U.S.C. 553 govern agency rulemaking procedures. Section 553(b) of the APA generally requires notice and public comment before issuance of a final rule. In addition, section 553(d) of the APA requires that a final rule have a 30-day delayed effective date. The APA, however, provides exceptions from the prior notice and the public comment and the delayed effective date requirements, for rules of “agency organization, procedure, and practice.” 5 U.S.C. 553(b)(A). Because these amendments are technical, non-substantive changes, which are necessary to ensure the accuracy and clarity of the CFR and do not alter any substantive regulatory requirements, this rule is exempted from the notice-and-comment requirements of the APA.

Additionally, the APA provides exceptions from the notice-and-comment requirements when an agency for good cause finds that such procedures are “impracticable, unnecessary, or contrary to the public interest.” *See* 5 U.S.C. 553(b)(3)(B), (d)(3). In this case, CBP finds that good cause exists for dispensing with prior notice and public comment procedure as unnecessary, as required in 5 U.S.C. 553(b)(3)(B), because the amendments to the regulations are merely technical, removing outdated provisions and making non-substantive administrative changes reflecting current practice. For the same reasons, CBP finds that good cause exists for dispensing with the requirement for a delayed effective date as required in 5 U.S.C. 553(d)(3).

#### **B. Signing Authority**

In accordance with Treasury Order 100-20, the Secretary of the Treasury delegated to the Secretary of Homeland Security the authority related to the customs revenue functions vested in the Secretary of the Treasury as set forth in 6 U.S.C. 212 and 215, subject to certain exceptions. This regulation is being issued in accordance with DHS Directive 07010.3, Revision 03.2, which delegates to the Commissioner of CBP the authority to prescribe and sign regulations related to customs revenue functions.

Rodney S. Scott, Commissioner, having reviewed and approved this document, has delegated the authority to electronically sign this document to the Director (or Acting Director, if applicable) of the Regulations and Disclosure Law Division of CBP, for purposes of publication in the *Federal Register*.

## **List of Subjects**

### **19 CFR Part 24**

Accounting, Claims, Exports, Freight, Harbors, Reporting and recordkeeping requirements, Taxes.

### **19 CFR Part 128**

Administrative practice and procedure, Freight, Reporting and recordkeeping requirements.

## **Amendments to the CBP Regulations**

For the reasons set forth above, parts 24 and 128 of title 19 of the Code of Federal Regulations (19 CFR part 24 and 128) are amended as set forth below:

### **PART 24 – CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE**

1. The general and specific authority citations for part 24 continue to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 58a-58c, 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1505, 1520, 1624; 26 U.S.C. 4461, 4462; 31 U.S.C. 3717, 9701; Pub. L. 107-296, 116 Stat. 2135 (6 U.S.C. 1 *et seq.*).

\* \* \* \* \*

Section 24.22 also issued under Sec. 892, Pub. L. 108-357, 118 Stat. 1418 (19 U.S.C. 58c); Sec. 32201, Pub. L. 114-94, 129 Stat. 1312 (19 U.S.C. 58c); Pub. L. 115-271, 132 Stat. 3895 (19 U.S.C. 58c).

Section 24.23 also issued under 19 U.S.C. 4531; Sec. 892, Pub. L. 108-357, 118 Stat. 1418 (19 U.S.C. 58c); Sec. 32201, Pub. L. 114-94, 129 Stat. 1312 (19 U.S.C. 58c); Pub. L. 115-271, 132 Stat. 3895 (19 U.S.C. 58c).

\* \* \* \* \*

**§ 24.3a [Amended]**

2. Amend § 24.3a, in paragraph (c)(1), in the second sentence, by removing the phrase “the CBP’s Revenue Division, Office of Administration” and adding in its place “CBP’s Revenue Division”.

**§ 24.5 [Amended]**

3. Amend § 24.5 by revising paragraph (f) to read as follows:

**§ 24.5 Filing identification number.**

\* \* \* \* \*

(f) *“Freezing” importer identification information.* Those importers identifying customs transactions through the procedure specified in paragraph (d) of this section and desiring to ensure that they receive such customs transaction notifications as may be issued may request CBP to “freeze” the name and address information, regardless of what is shown on the CBP Form 5106 or request for services, by designating the name and title/position of the individual in their company authorized to effect name/address changes to the Importer's Record Number (IRN) identification information, and specifying the IRNs and suffixes to be frozen and the mailing address and/or physical location address of the company where CBP notifications are to be directed. The request must be made in a separate writing on letterhead paper signed by the importer of record or the importer of record’s agent, whose name and title are clearly indicated. Participation in the “Freeze” Program is voluntary. Requests to participate should be sent to: U.S. Customs and Border Protection, Revenue Division, Attn: Freeze Program, 8899 E. 56th Street, Indianapolis, IN 46249.

4. Amend § 24.22 by:
  - a. Revising the fourth sentence of paragraph (c)(3);
  - b. Revising the last sentence of paragraph (e)(2); and

c. Amend the first sentence of the introductory text of paragraph (i) by removing the phrase “6650 Telecom Drive, Suite 100, Indianapolis, IN 46278” and adding in its place “8899 E. 56th Street, Indianapolis, IN 46249”; and amend the fourth sentence of the introductory text of paragraph (i) by removing the phrase “Office of Administration,”.

The revisions read as follows:

**§ 24.22 Fees for certain services.**

\* \* \* \* \*

(c) \* \* \*

(3) *Prepayment.* \* \* \* Alternatively, prepayment may be sent by mail with credit card information, check, or money order made payable to U.S. Customs and Border Protection, along with a completed CBP Form 339C (Annual User Fee Decal Request—Commercial Vehicle) for each commercial truck to the following address: U.S. Customs and Border Protection, Revenue Division, Attn: DTOPS Program Administrator, 8899 E. 56th Street, Indianapolis, IN 46249. \* \* \*

\* \* \* \* \*

(e) \* \* \*

(2) *Prepayment.* \* \* \* Alternatively, prepayment may be sent by mail with credit card information, check, or money order made payable to U.S. Customs and Border Protection, along with a properly completed CBP Form 339V (Annual User Fee Decal Request—Vessels) or CBP Form 339A (Annual User Fee Decal Request—Aircraft), to the following address: U.S. Customs and Border Protection, Revenue Division, Attn: DTOPS Program Administrator, 8899 E. 56th Street, Indianapolis, IN 46249.

\* \* \* \* \*

5. Amend § 24.23 by revising paragraphs (b)(4)(iii)(A) and (b)(4)(iii)(C)(I) to read as follows:

**§ 24.23 Fees for processing merchandise.**

\* \* \* \* \*

(b) \* \* \*

(4) \* \* \*

(iii) \* \* \*

(A) The quarterly payment must conform to the requirements of § 24.1 of this part, must be submitted electronically via Fedwire or pay.gov, or mailed to U.S. Customs and Border Protection, Revenue Division, Attn: Reimbursables, 8899 E. 56th Street, Indianapolis, IN 46249, and must be received by CBP no later than the last day of the month that follows the close of the calendar quarter to which the payment relates.

\* \* \* \* \*

(C) \* \* \*

(I) In the case of an overpayment, the carrier or operator may request a refund by writing to U.S. Customs and Border Protection, Revenue Division, Attn: Reimbursables, 8899 E. 56th Street, Indianapolis, IN 46249. The refund request must specify the grounds for the refund and must be received by CBP within one year of the date the fee for which the refund is sought was paid to CBP; and

\* \* \* \* \*

**§ 24.24 [Amended]**

6. In § 24.24:

a. Amend the third sentence of paragraph (c)(8)(i), the last sentence of paragraph (e)(1)(ii), the second sentence of (e)(2)(iii), the last sentence of paragraph (e)(3)(ii), the second sentence of paragraph (e)(4)(iii), and the fifth sentence of paragraph (e)(4)(iv)(A) by removing the text “the Office of Administration, Revenue Division, Customs and Border Protection, using the current address posted at Forms.CBP.gov” and replacing with “U.S. Customs and Border Protection, Office of Finance, Revenue Division, 8899 E. 56th Street, Indianapolis, IN 46249”.

b. Amend the third sentence of paragraph (g) by removing the text “at the current address posted at Forms.CBP.gov” and replacing with “at U.S. Customs and Border Protection, Office of Finance, Revenue Division, 8899 E. 56th Street, Indianapolis, IN 46249”.

7. Amend § 24.26 by revising paragraph (b) to read as follows:

**§ 24.26 Automated Clearinghouse credit.**

\* \* \* \* \*

(b) *Enrollment procedure.* A payer interested in enrolling in the ACH credit program must indicate such interest by providing the following information to U.S. Customs and Border Protection, Revenue Division, 8899 E. 56th Street, Indianapolis, IN 46249: Payer name and address; payer contact name(s); payer telephone number(s) and email address; payer identification number (importer number or Social Security number or CBP assigned number); and 3-digit filer code.

\* \* \* \* \*

**PART 128 – EXPRESS CONSIGNMENTS**

8. The authority citation for part 128 continues to read as follows:

**Authority:** 19 U.S.C. 58c, 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1321, 1484, 1498, 1551, 1555, 1556, 1565, 1624.

9. Amend § 128.11 by revising paragraph (b)(7)(iv) to read as follows:

**§ 128.11 Express consignment carrier application process.**

\* \* \* \* \*

(b) \* \* \*

(7) \* \* \*

(iv) If the entity is an express consignment carrier facility, provide to U.S. Customs and Border Protection, Revenue Division, Attn: Reimbursables, 8899 E. 56th Street, Indianapolis, IN 46249, at the beginning of each calendar quarter, a list of all carriers or operators currently using

the facility and notify that office whenever a new carrier or operator begins to use the facility or whenever a carrier or operator ceases to use the facility.

\* \* \* \* \*

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Director, Regulations & Disclosure Law Division  
Regulations & Rulings, Office of Trade  
U.S. Customs and Border Protection

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