

permit the firm to identify transactions originating in its branch offices, or by vessel owners to permit them to identify transactions associated with particular vessels. A separate Customs Form 5106 shall be required to report the specific suffix code and the name and address for each branch office or vessel to be identified. Transactions may be associated with a specific branch office or vessel by reporting the appropriate identification number, including the two-digit suffix code, on Customs Form 7501 or the request for services. Suffix codes may be either numeric, alphabetic, or a combination of both numeric and alphabetic, except that the letters O, Z, and I may not be used. The blocks may be left blank if the firm or vessel owner has no use for them and a "00" suffix will be automatically assigned.

(e) *Retention of importer identification number.* An importer identification number shall remain on file until 1 year from the date on which it is last used on Customs Form 7501 or a request for services. If not used for 1 year and there is no outstanding transaction to which it must be associated, the importer identification number will be removed from Customs files. To engage in future transactions described in paragraph (a) of this section, the person, business firm, Government agency, or other organization, previously covered by an importer identification number, must file another Customs Form 5106.

(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 Customs to "freeze" the name and address information, regardless of what is shown on the Customs 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 Customs notifi-

cations are to be directed. The request must be made in a separate writing on letterhead paper signed by the importer of record or his 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 Service, Accounting Services—Accounts Receivable, 6026 Lakeside Boulevard, Indianapolis, Indiana 46278, Attn: Freeze Program.

[T.D. 78-7, 42 FR 64681, Dec. 28, 1977, as amended by T.D. 84-129, 49 FR 23166, June 5, 1984; T.D. 93-43, 58 FR 34367, June 25, 1993]

**§24.11 Increased or additional duties or taxes; notice to importer.**

(a) Any increased or additional duties or taxes found due upon liquidation shall be billed to the importer of record or to the actual owner when there shall have been filed:

(1) A declaration of the actual owner on Customs Form 3347 in accordance with section 485(d), Tariff Act of 1930, and the regulations in this part; and

(2) A bond as required by §141.20 on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter.

(b) In any case in which an owner's declaration has been filed timely but the bond has not been filed timely, and the port director is of the opinion that because of special circumstances the collection of the increased or additional duties should be effected under the timely owner's declaration, he shall report the facts to Headquarters, U.S. Customs Service and await instructions.

[28 FR 14808, Dec. 31, 1963, as amended by T.D. 67-33, 32 FR 494, Jan. 18, 1967; T.D. 84-213, 49 FR 41170, Oct. 19, 1984]

**§24.12 Customs fees; charges for storage.**

(a) The following schedule of fees prescribed by law or hereafter in this paragraph shall be made available to the public at all Customs offices. When payment of such fee is received by a Customs employee a receipt therefor shall be issued.

(1) [Reserved]

(2) No fee will be charged for furnishing an official certificate if the request is made to Customs at the time