

Signing up for ACH Debit

To participate, you must file entries through ABI using statement processing, and your financial institution must be a U.S. bank NACHA participant with Electronic Data Interchange capability. Importer payers must also have a federal identification number (tax ID number or social security number). ACH applications may be obtained by contacting the Revenue Division in Indianapolis or an ABI Client Representative.

Please confirm with your bank, the banks transit routing number and your account number to avoid transactional errors. The payer will be held responsible for any errors that result from incorrect account information.

Complete an ACH debit application form. If multiple accounts are to be used, complete a separate application for each account. If you use more than one broker, only one broker needs to be identified on the application. Be sure all bank information on the application matches the information on the check specification sheet.

Mail or fax the application to the U.S. Customs and Border Protection Revenue Division at:
U.S. Customs and Border Protection
Revenue Division
ACH Debit Applications
6650 Telecom Drive, Ste 100
Indianapolis, IN 46278
Phone: (317) 298-1200 x1098
FAX: (317) 298-1259
Email: ACH-Customs@cbp.dhs.gov

The usual application processing time is 7 to 10 business days. The Revenue Division will contact you in writing to inform you of your payer unit number and the effective date of your ACH participation.

If you are a Canadian Company and need to obtain a IRS/EIN#, please find the instructions below:

Apply by Telephone – International Applicants

International applicants may call 267-941-1099 (not a toll-free number) 6 a.m. to 11 p.m. (Eastern Time) Monday through Friday to obtain their EIN. The person making the call must be authorized to receive the EIN and answer questions concerning the Form SS-4 (PDF), Application for Employer Identification Number. Complete the Third Party Designee section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.



DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

OMB Approval No: 1651-0078
Expiration Date: 01/31/2021
Estimated Burden: 5 Min.

ACH DEBIT APPLICATION

U.S. Customs and Border Protection Automated Clearinghouse Daily Statement Payment Program
(This application will be used to communicate account information to Federal Reserve Bank of Cleveland)

☒ Add

Action to be Taken: ☐ Change Effective Date: _____ Current Payer Unit Number: _____
(Effective date should be at least 3 business days in the future)

☐ Delete Effective Date: _____ Current Payer Unit Number: _____

Payer Information

Payer Importer Number (EIN) OR 3 digit filer code: _____
(Include Suffix)

Payer Company Name: _____

Payer Company Address: _____

Payer City, State Zip: _____

Payer Contact Name: _____

Payer Email Address: _____

Payer Telephone: _____ FAX: _____
(Enter country code if applicable) (Enter country code if applicable)

Name of Authorizing Company Official (Please type or print)

Signature of Authorizing Company Official

Banking Information

Bank must be a National Automated Clearinghouse Association (NACHA) participant.

Bank Name: _____ Address: _____

ACH Bank Transit ACH Bank
Routing Number: _____ Account Number: _____

To ensure the accuracy of the account information, it is requested that written verification (obtained from your bank) be completed and accompany this application. The ACH payer will be responsible for defaults, which result from incomplete or erroneous account information when written verification is not submitted and certified by bank personnel. Please ensure that the bank transit routing and account numbers on the ACH application have been verified by your bank before sending to the Revenue Division.

Broker/Filer Information

Name of CBP Broker/Filer: A&A CONTRACT CUSTOMS BROKERS USA INC 3 digit filer code: SQ4

Contact Name: JESSICA FOLTZ Telephone: 360.332.7667 Fax: 360.332.7670

ABI Representative of Customs Broker/Filer: HEIDI KODAMA (360) 207.1961

This application may be faxed, mailed or e-mailed to the ACH Coordinator at:

Revenue Division
ACH Debit Applications
6650 Telecom Drive, Suite 100
Indianapolis, IN 46278

Telephone: (317) 298-1200 Ext. 1098
FAX: (317) 298-1259
Email: ACH-Customs@cbp.dhs.gov

Privacy Act Statement

AUTHORITY: CBP is authorized to collect the information requested on this form pursuant to 19 CFR §§ 24.25 and 24.26; and to collect Social Security numbers (SSN) under Executive Order (E.O.) 9397, as amended by E.O. 13478.

PURPOSE: CBP is requesting this information to allow the importer of record to make electronic payments for import related duties, taxes, fees, and interest, deferred tax payments, or bill payments, etc., through the Automated Clearinghouse (ACH) debit or credit process. ACH debit allows the filer to voluntarily select to authorize the Treasury-designated ACH processor to electronically debit the payer's bank account; ACH credit is an optional payment method that allows the payer to transmit statement processing payments through its financial institution, directly to the CBP account maintained by the Department of the Treasury.

ROUTINE USES: Consistent with DHS's information-sharing mission, the information requested on this form may be shared with other DHS Components to carry out national security, law enforcement, immigration, trade, or other homeland security functions. Information may also be shared with appropriate federal, state, local, tribal, territorial, foreign, or international government agencies. This sharing will assist DHS in exercising control over the customs financial transactions of import-related duties, taxes, fees, and interest associated with the movement of merchandise through international commerce. A complete list of the routine uses can be found in the system of records notice associated with this form, "DHS/CBP-001 Import Information System (IIS)." The Department's full list of system of records notices can be found on the Department's website at: <http://www.dhs.gov/system-records-notices-sorns>.

CONSEQUENCES OF FAILURE TO PROVIDE INFORMATION: Providing this information to is voluntary. However, failure to provide this information may result in the inability for an importer to participate in ACH Debit or Credit payment programs to pay Duties taxes and Fees related to entry. An alternative for not participating in ACH is to have the importer work as a Non-ACE Portal Account holder and make all payments due through a broker, who is an ACE Portal Account holder. Brokers are able to place eligible entry summaries for activated non-portal accounts on a broker or importer statement. For further details, please see the Federal Register Notice (FRN), 70 FR 61466, published on October 24, 2005, announcing the establishment of non-portal accounts, as well as any other applicable FRNs, at the following link: <https://www.cbp.gov/trade/priority-issues/revenue/revenue-modernization>.

Paperwork Reduction Act Statement: An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1651-0078. The estimated average time to complete this application is 5 minutes. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection Office of Regulations and Rulings, 90 K Street, NE., Washington DC 20229.

PROCEDURE

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1. PURPOSE

1.1 These step-by-step instructions help the user complete and submit a CBP Form 400

2. SCOPE

2.1 This describes the roles, tools, and activities involved in filing a CBP Form 400, which is used to enroll the user in CBP's ACH debit program. CBP's ACH Debit program is an electronic payment option allowing participants to efficiently pay CBP duties, taxes, and fees. Further detail is available at CBP's ACH Debit page.

3. PROCEDURE

3.1 Before completing the CBP Form 400, review the following procedure, which is broken into the four sections listed on the CBP Form 400: Action to be Taken, Payer Information, Banking Information, and Broker/Filer Information.

3.2 ACTION TO BE TAKEN:

ITEM	INPUT
Add	For Initial Enrollment: Select "Add," then complete each section of the application.
Change	To Update Existing Enrollment: Select "Change," then include an "Effective Date" three or more business days in the future, as well as your "Payer Unit Number" (PUN). "Change" can be used to update any part of your company's: name, address, contact name, phone number, email address, and/or banking information.
Delete	To Delete Enrollment: Select "Delete," then include an "Effective Date" and your PUN. Warning: Deleting the PUN will prevent its' future use in the ACH payment authorization transaction.

3.3 PAYER INFORMATION:

ITEM	INPUT
Payer Importer Number (EIN) OR 3 digit filer code	Importer number: The Payer Importer Number is an 11 digit number. It usually is the 9 digit IRS business tax ID number (aka EIN) plus a two-digit suffix, for example XX-XXXXXXX00. Typically the final 2 digits are used to identify a subsidiary company. If you are not a subsidiary company, most likely your suffix is '00' (suffix must be included). Filer Code: A unique 3 character (alphabetic, numeric, or alpha numeric) entry filer code assigned to all licensed brokers, and self-filing importers filing CBP entries.
Payer Company Name	Name of company associated with the provided Importer Number or Filer Code.
Payer Company Address	Address of company associated with the provided Importer Number or Filer Code.
Payer City, State Zip	City, State, and ZIP of company associated with the provided Importer Number or Filer Code.
Payer Contact Name	Contact at company associated with the provided Importer Number or Filer Code. Note this contact will be the company representative eligible to receive the PUN, as well as any additional communication related to the account.
Payer Email Address	Email Address of the "Payer Contact." Reminder: the PUN, as well as any additional communication related to the account, will be sent to this email address.
Payer Telephone	Telephone number of company associated with the provided Importer Number or Filer Code
FAX (optional)	FAX number of company associated with the provided Importer Number or Filer Code
Name of Authorizing Company Official	Company officer or representative with the authority to commit the requesting organization.
Signature of Authorizing Company Official	Signature of the officer or representative.

3.4 BANK INFORMATION

ITEM	INPUT
Bank Name	Bank Name
Address	Bank Address
ACH Bank Transit Routing Number	9-digit US bank routing number (must begin with a 0, 1, 2, or 3). If necessary, contact your bank to obtain this number.
ACH Bank Account Number	The bank account number, which is to be used in the ACH payment process. This number is obtained from the bank.

3.5 BROKER/FILER INFORMATION

ITEM	INPUT
Name of CBP Broker/Filer	The name of the Broker/Filer the payer will use in the ACH payment authorization transmission. If payer uses more than one Broker/Filer, provide the name of only one.
3 digit filer code	The filer code of the listed Broker/Filer.
Contact Name	Contact person of the listed Broker/Filer.
Telephone	Telephone number of Broker/Filer.
FAX (optional)	FAX number of Broker/Filer.
ABI Representative	The name of the ABI Client Representative of the related Broker/Filer the payer will use in the ACH payment authorization transmission.

4. SUBMISSION

- 4.1 We continue to accept submissions via email, fax, and mail. For the most efficient processing, please submit your completed form to the provided email address (ACH-Customs@cbp.dhs.gov).

Once you submit your application, we perform some basic application checks. If a problem is found, the application will be rejected and the registration will be delayed. You must address all errors and submit again. If no problem is found, your application is in queue for processing. For new applications, the process can take up to 15 business days from the date of receipt. For changes to your already existing ACH account, allow at least 3 business days for processing.

- 4.2 Once the ACH account is established, a unique PUN is assigned to each payer and is used for all ACH transactions. For security purposes, your PUN will only be released to the point of contact listed on your CBP Form 400.

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

► Go to www.irs.gov/FormSS4 for instructions and the latest information.
► See separate instructions for each line. ► Keep a copy for your records.

OMB No. 1545-0003

EIN

Type or print clearly.

1	Legal name of entity (or individual) for whom the EIN is being requested																			
2	Trade name of business (if different from name on line 1)		3	Executor, administrator, trustee, "care of" name																
4a	Mailing address (room, apt., suite no. and street, or P.O. box)		5a	Street address (if different) (Do not enter a P.O. box.)																
4b	City, state, and ZIP code (if foreign, see instructions)		5b	City, state, and ZIP code (if foreign, see instructions)																
6	County and state where principal business is located																			
7a	Name of responsible party		7b	SSN, ITIN, or EIN																
8a	Is this application for a limited liability company (LLC) (or a foreign equivalent)? ☐ Yes ☐ No		8b	If 8a is "Yes," enter the number of LLC members ►																
8c	If 8a is "Yes," was the LLC organized in the United States? ☐ Yes ☐ No																			
9a	Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check. ☐ Sole proprietor (SSN) _____ ☐ Partnership ☐ Corporation (enter form number to be filed) ► _____ ☐ Personal service corporation ☐ Church or church-controlled organization ☐ Other nonprofit organization (specify) ► _____ ☐ Other (specify) ► _____ ☐ Estate (SSN of decedent) _____ ☐ Plan administrator (TIN) _____ ☐ Trust (TIN of grantor) _____ ☐ Military/National Guard ☐ State/local government ☐ Farmers' cooperative ☐ Federal government ☐ REMIC ☐ Indian tribal governments/enterprises Group Exemption Number (GEN) if any ► _____																			
9b	If a corporation, name the state or foreign country (if applicable) where incorporated		State	Foreign country																
10	Reason for applying (check only one box) ☐ Started new business (specify type) ► _____ ☐ Hired employees (Check the box and see line 13.) ☐ Compliance with IRS withholding regulations ☐ Other (specify) ► _____ ☐ Banking purpose (specify purpose) ► _____ ☐ Changed type of organization (specify new type) ► _____ ☐ Purchased going business ☐ Created a trust (specify type) ► _____ ☐ Created a pension plan (specify type) ► _____																			
11	Date business started or acquired (month, day, year). See instructions.		12	Closing month of accounting year																
13	Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <table><tr><td>Agricultural</td><td>Household</td><td>Other</td></tr></table>		Agricultural	Household	Other	14	If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. ☐													
Agricultural	Household	Other																		
15	First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ►																			
16	Check one box that best describes the principal activity of your business. <table><tr><td>☐ Construction</td><td>☐ Rental & leasing</td><td>☐ Transportation & warehousing</td><td>☐ Health care & social assistance</td><td>☐ Wholesale-agent/broker</td></tr><tr><td>☐ Real estate</td><td>☐ Manufacturing</td><td>☐ Finance & insurance</td><td>☐ Accommodation & food service</td><td>☐ Wholesale-other</td></tr><tr><td colspan="3">☐ Other (specify) ►</td><td>☐ Retail</td><td></td></tr></table>					☐ Construction	☐ Rental & leasing	☐ Transportation & warehousing	☐ Health care & social assistance	☐ Wholesale-agent/broker	☐ Real estate	☐ Manufacturing	☐ Finance & insurance	☐ Accommodation & food service	☐ Wholesale-other	☐ Other (specify) ►			☐ Retail	
☐ Construction	☐ Rental & leasing	☐ Transportation & warehousing	☐ Health care & social assistance	☐ Wholesale-agent/broker																
☐ Real estate	☐ Manufacturing	☐ Finance & insurance	☐ Accommodation & food service	☐ Wholesale-other																
☐ Other (specify) ►			☐ Retail																	
17	Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.																			
18	Has the applicant entity shown on line 1 ever applied for and received an EIN? ☐ Yes ☐ No If "Yes," write previous EIN here ►																			
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.																			
	Designee's name		Designee's telephone number (include area code)																	
	Address and ZIP code		Designee's fax number (include area code)																	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.																				
Name and title (type or print clearly) ►																				
Signature ►			Date ►																	
			Applicant's fax number (include area code)																	

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a–8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–14 and 16–18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a–6, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10–18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1–18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1–18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1–18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a–5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1–5b, 7a–b (SSN or ITIN optional), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1–6, 9a, 10–12, 13–17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a–5b, 9a, 10, and 18.
Is a single-member LLC (or similar single-member entity)	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)	Complete lines 1–18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1–18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.