



Sufficiency Calculator

About

The Revenue Division (RD) is responsible for bond sufficiency. The RD is reviewing bond sufficiency on a regular basis for all bonds filed at the RD. There have been numerous amendments to the current continuous bond formulas. The below calculation table can assist you in determining the appropriate bond limit for your clients.

If you have any questions, please contact your local Avalon office or Avalon's corporate surety department at [Bond-Underwriting@avalonrisk.com](mailto:Underwriting@avalonrisk.com)

Calculations and Results

Minimum release date: Maximum release date:
 Previous 12 months value: \$

Reviewers

Previous 12 Mo Duties: \$ 10% previous 12 mo duties + taxes + fees using CBP rounding
 Previous 12 Mo Taxes: \$
 Previous 12 Mo Fees: \$ (1) Reviewers Min Bond Amt: \$

Analytical

Unpaid ID Bills: \$ CBP rounding of (10% previous 12 mo duties + taxes + fees) + 10% unpaid bills + \$ for \$ delinquent bills + \$ for \$ debit vouchers + \$ for \$ surety paid claims, then using CBP rounding for this total
 Delinquent ID Bills: \$
 Debit Vouchers: \$
 Surety Paid Claims: \$ (2) Analytical Min Bond Amt: \$

Calculate Bond Limits

Current Bond Limit: \$
 Current Effective Date:
Highest of above calculated min bond amounts
 Calculated Bond Amount: \$

Disclaimer

This calculation has been prepared for your convenience by Avalon Risk Management. This material is intended to provide guidance only. Reliance solely on this information may not be considered reasonable care. Importers and customs brokers are referred to Treasury Decision 97-96, which was published in the Federal Register on December 4, 1997, and in the Customs Bulletin on December 17, 1997, for in-depth information on the concept of reasonable care.