

CBP Will Void Importer of Record (IOR) Numbers for Inaccurate Data Starting September 18

September 1, 2026

By [Odette Ponce](#), [Felicia Leborgne Nowels](#), and [Li X. Massie](#)



On August 19, 2026, U.S. Customs and Border Protection (CBP) announced enhanced enforcement of Importer of Record (IOR) data accuracy on CBP Form 5106 through its comprehensive review of all CBP Form 5106 data on file. The notice implements Executive Order 14411, *Strengthening Customs Enforcement*, and takes effect on **September 18, 2026** — giving importers less than 30 days to verify and correct their IOR data.

Starting September 18, if CBP determines that an IOR's information is inaccurate or incomplete, it will **immediately void the IOR number**. This means the IOR number will be invalid for any purpose, including entering merchandise into the United States, effectively stopping shipments.

Related People

[Li X. Massie](#)
[Felicia Leborgne Nowels](#)
[Odette Ponce](#)

Related Work

[Government Strategies](#)
[International](#)
[International Trade and Customs](#)

What CBP Is Reviewing

The notice focuses on several specific data elements that must be accurate:

- **Physical address.** Must be the IOR's actual business or personal location. It cannot be a registered agent, customs broker, freight forwarder, P.O. box, or business service center.
- **Email address.** Must be valid and belong to the IOR; it cannot belong to the broker or any third party.
- **Phone number.** Must be valid and belong to the IOR; it cannot belong to the broker or any third party.
- **EIN/SSN.** Must be accurate and complete.
- **Power of Attorney.** Customs brokers submitting Form 5106 on behalf of an importer must hold a valid Power of Attorney executed directly with the IOR, not through a freight forwarder or other intermediary.

What Is the Risk?

Incorrect or missing IOR information may result in CBP voiding the IOR number or delaying or stopping shipments. In addition, the certifying party who submits the Form 5106 information may face the following:

- **Fines or imprisonment** under 18 U.S.C. § 1001 for intentional false statements.
- **False Claims Act liability** under 31 U.S.C. § 3729 *et seq.*, because IOR data is material to the obligation to pay duties.
- **Broker penalties** under 19 U.S.C. § 1641 for submitting inaccurate or invalid information.

Next Steps

- **Review your Form 5106 data.** Confirm that the physical address, email, phone number, and

EIN/SSN on file with CBP are current and belong directly to your company, not to a broker, forwarder, or service address.

- **Verify the Power of Attorney.** Verify that your broker holds a valid POA executed directly with your company and is not relying on a third-party intermediary.
- **Correct any discrepancies immediately.** CBP has signaled it will begin voiding IOR numbers on September 18, without extended grace periods.

If you have questions about your IOR status, Form 5106 data, or the scope of CBP's recent enforcement measures, please contact one of the listed attorneys.



Starting September 18, if CBP determines that an importer's information is inaccurate or incomplete, it will immediately void the importer's IOR number, preventing further imports.