

ACE Collections - Release 3 Deferred Tax

User Manual Version 1.0

May 2021



U.S. Customs and
Border Protection



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1.0 - Introduction

1.1 - Resources

[ACE Portal Training](#)

Provides navigational descriptions of the ACE Portal and detailed step-by-step instructions on different ACE Portal functionalities.

[ACE Reports Training](#)

Provides user guides covering topics such as accessing and navigating ACE Reports, running reports, saving and exporting a report, modifying query filters, creating ad hoc reports, and more.

1.2 - Contact Information

General Assistance

For assistance with the ACE Portal, contact the Technology Service Desk: (800) 927-8729, cbp.technology.service.desk@cbp.dhs.gov

For Deferred Tax questions, contact your ABI Representative, Client Representative, or member of the Office of Finance Revenue Division team.

For questions about future ACE Collections development, contact: ACECollections@cbp.dhs.gov

ACE Reports

For questions related to ACE Reports, contact the ACE Reports team: ace.reports@cbp.dhs.gov

2.0 - Release 3 – Deferred Tax Overview

2.1 - Introduction

ACE Collections Release 3 Deferred Tax will consolidate Importer's Deferred Tax entries onto one Deferred Tax Bill (like a Periodic Monthly Statement). This release will automatically process about 4,000 Deferred Tax bills, reduce manual processing time for CBP, and provide an additional electronic payment method through ABI transmission for members of the Trade, including the ability to view Deferred Tax Bills in ACE Reports. Release 3 will also change the date used to determine the due date of the bill, going from Release Date to Entry Summary Due Date. This change provides additional time for paying the bill as well as processing it and aligns CBP regulation with Treasury's internal revenue tax regulation regarding the timing of Deferred Tax bills.

In addition, Release 3 introduces a new User Interface (UI) for both the Consolidated and Entry Bill data as well as the ability to cancel an Entry Deferred Tax bill. This interface will allow for easy research and validation of bill data as well as reduce the need for manual tracking of entries.

ACE will transfer (or "write-back") the Deferred Tax Bills and the collections applied to them to Automated Commercial System (ACS). **ACS will remain the system of record** for Entry Deferred Tax Bills (Consolidated Bills will not exist in ACS), and **Budget Clearing Account (BCA) transactions will continue to be adjusted in ACS** until ACE Collections Release 7. **Adjustments to collections in ACS will write-back into ACE Collections and ACE Reports.** Due to system limitations of ACS, only Entry Deferred Tax Bills will be stored there. A new Robotic Process Automation (RPA) has been created to assist with automatically applying BCA adjustments to one or more Entry Deferred Tax Bills in ACE.

This manual provides users with an understanding of how Deferred Tax bills will be ingested through ACE Collections, as well as the steps to access Deferred Tax bill data in ACE Reports.

The following class codes are eligible for Deferred Tax:

- **016** – Excise Taxes on Distilled Spirits
- **017** – Excise Taxes on Wines
- **022** – All Other Excise Taxes Not Classified Before

The process for submitting an Automated Entry and indicating Deferred Tax will not change.

2.2 – Deferred Tax Process Changes

2.2.1 – Deferred Tax Bills Timeline

Entry Deferred Tax Bills will be created and placed in a Draft Consolidated Deferred Tax Bill in ACE Collections immediately upon receipt of the Deferred Tax Entry. The Entry Summary Due Date (10 business days after release date) associated with the entry will be used to determine what period the bill is in. The Consolidated Deferred Tax Bill and all its associated Entry Deferred Tax Bills will be locked down, moved into CBP control, and the Bill Create Date will reflect this event at the end of each semi-monthly period (15th or End of Month). The Bill Due Date will be 14 calendar days after the Bill Create Date or the preceding business day if the 14th day lands on a federal holiday or weekend.

If a payment is submitted for a Consolidated Deferred Tax Bill BEFORE it is locked down and placed in CBP control, ACE Collections will still be able to process the payment and apply it assuming the payment amount and bill number match perfectly. If an Entry Summary is submitted and paid (but not Deferred Tax) before the Entry Summary Due Date, the Deferred Tax Bill will still be created as normal.

Please note: Warehouse withdrawals do not have an Entry Summary Due Date and thus will use the Entry Summary Create Date + 10 business days to determine what period the bill is in. Warehouse withdrawals will not be included in Deferred Tax Bills.

See below for a table of example date scenarios for Consolidated Deferred Tax Bills for May, June and July 2021. **Please note: for ease of transition, entries with a release date of 4/16, 4/17 or 4/18 will be added to the bills due on Friday, May 28. The Trade community will be granted the additional time for entries with cargo releases on these three days only.**

Release Date	Entry Summary Due Date	Bill Create Date	Bill Due Date
4/15/2021	4/29/2021	4/30/2021	5/14/2021
4/16/2021	4/30/2021	5/15/2021	5/28/2021
4/17/2021	4/30/2021	5/15/2021	5/28/2021
4/18/2021	4/30/2021	5/15/2021	5/28/2021
4/20/2021	5/4/2021	5/15/2021	5/28/2021
4/25/2021	5/7/2021	5/15/2021	5/28/2021
4/30/2021	5/15/2021	5/15/2021	5/28/2021

Release Date	Entry Summary Due Date	Bill Create Date	Bill Due Date
5/1/2021	5/14/2021	5/15/2021	5/28/2021
5/5/2021	5/19/2021	5/31/2021	6/14/2021
5/10/2021	5/24/2021	5/31/2021	6/14/2021
5/15/2021	5/28/2021	5/31/2021	6/14/2021
5/20/2021	6/4/2021	6/15/2021	6/29/2021
5/25/2021	6/9/2021	6/15/2021	6/29/2021
5/30/2021	6/14/2021	6/15/2021	6/29/2021
6/5/2021	6/18/2021	6/30/2021	7/14/2021
6/10/2021	6/24/2021	6/30/2021	7/14/2021
6/15/2021	6/29/2021	6/30/2021	7/14/2021
6/20/2021	7/2/2021	7/15/2021	7/29/2021
6/25/2021	7/12/2021	7/15/2021	7/29/2021
6/30/2021	7/15/2021	7/15/2021	7/29/2021

2.3 – Payment

2.3.1 – ABI Transmission

For questions related to submission of ABI transmissions, contact your ABI client representative. For questions related to setting up an ACH Account, contact a member of the Office of Finance, Revenue Division team.

For detailed ABI Error Message dictionary, click here: [ABI Error Message Dictionary](#)

Importers participating in Deferred Tax can now use ABI to submit ACH payments for Deferred Tax. The process will remain the same as was communicated during Release 1 with the only differences being the **RM payment message will be submitted with the Consolidated Deferred Tax Bill Number instead of Statement Number and payment type code “03”** to indicate it is for a Deferred Tax payment.

The same PUN used for Statements can be used for paying Deferred Tax Bills.

2.3.2 – Pay.gov

The “hidden” Semi-Monthly Excise Tax Form has been adapted to accommodate the Consolidated Deferred Tax Bill Number. Trade Importers can now submit one payment for a single Consolidated Deferred Tax Bill and pay multiple Consolidated Deferred Tax Bills with one form submission. The Due Date has been removed and the CBP Semi-Monthly Excise Tax Over 50 Form is no longer needed.

The new Pay.gov form will be made available on May 15. The old Pay.gov forms will be removed on May 13.

Contact Information		
First Name *	Middle Name	Last Name *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Importer Number *		
<input type="text"/>		
Contact Phone *	Email Address *	
<input type="text"/>	<input type="text"/>	
Consolidated Deferred Tax Bill Number *	Payment Amount *	
<input type="text"/>	<input type="text"/>	
Total Payment Amount		
<input type="text"/>		

Once the payment is authorized and comes in on the CIR file, ACE Collections will automatically match it to the Consolidated Deferred Tax Bill, apply the payment and mark the bill as well as all its underlying Entry Deferred Tax Bills as paid. If the amount or bill number doesn't match, the collection is posted to the BCA. The corresponding Entry Deferred Tax Bills in ACS will be marked as paid.

2.3.3 – Entry Summary Updates

As part of Release 3, the Entry Summary will no longer be marked as paid until all Deferred Tax on it has been fully paid. This is to prevent Post Summary Corrections or liquidations before the Deferred Tax Bill is paid.

Statement Update will not revert an Entry Summary back to Trade control if a Deferred Tax Bill has been finalized and placed in CBP control. An Entry Summary will go into CBP control when the Deferred Tax Bill becomes Final regardless of whether or not a statement has been generated.

Various Entry Summary events can affect a Deferred Tax Bill as detailed below:

Event	Trigger	Result
DT	Deferred Tax Batch job sets Consolidated Deferred Tax Bill to final (15th and EOM)	Deferred Tax events added to Entry Summary Event History Deferred Tax Bill Number added to Entry Summary Moves to CBP control
PB	Payment received for Deferred Tax Bill	Sets Entry Summary to Paid only if all Deferred Tax and all other duties, taxes and fees are paid Summary Paid and Deferred Tax Paid indicators are updated
DU	Entry Summary removed from a Deferred Tax Bill through the UI	Entry Summary and Entry Summary Event History updated with cancellation of Entry Deferred Tax Bill
SU	Entry summary removed from Statement	If there is a Deferred Tax Bill associated with Entry Summary, SU does not put the summary back in Trade control
PD	Statement Payment	Sets Entry Summary to Paid only if all Deferred Tax and all other duties, taxes and fees are paid Summary Paid and Deferred Tax Paid indicators are updated
PD	Entry Summary payment from ACS	Sets Entry Summary to Paid only if all Deferred Tax and all other duties, taxes and fees are paid Summary Paid and Deferred Tax Paid indicators are updated

Please note: if a partial payment is applied from ACS to ACE, ACE will identify the individual Entry Deferred Tax Bills for that partial payment remove them from the original Consolidated Deferred Tax Bill, convert them to their own Consolidated Deferred Tax Bills and then apply payments. This was designed this way due to ACS' system limitation of only being able to house Entry Deferred Tax Bills. Therefore, in ACE Reports, some Consolidated Deferred Tax Bill numbers may actually look like Entry Deferred Tax Bill Numbers.

2.4 – Deferred Tax Bills in ACE Reports

For step-by-step instructions on how to navigate Deferred Tax Reports on ACE Reports, see [“ACE Reports – Step-by-Step Instructions,”](#) below.

2.4.1 - System Requirements

ACE Reports should be accessed using Internet Explorer.

2.4.2 - ACE Platform and ACE Reports Access

For ACE Reports access on the Legacy ACE Platform, please see [ACE Reports Training](#) for instructions and training resources.

2.4.3 - Available Release 3 Deferred Tax Reports

Trade Reports

1. **REV – 307: Deferred Tax Consolidated Open Unpaid Report:** Displays consolidated level details for open Consolidated Deferred Tax Bills, filtered by Importer Number or Filer Code of the user.
2. **REV – 308: Deferred Tax Entry Bill Report:** Displays entry level details for Consolidated Deferred Tax Bills, filtered by Importer Number or Filer Code of the user.

2.4.4 - Conducting Wildcard Searches

Certain prompts in ACE Reports allow a wildcard search capability. A wildcard search is an advanced search technique that returns results that match a combination of characters and wildcards, which act as a placeholder for a single character or a string of characters. Wildcards are useful when you want to see a large group of related data or when you think there might have been a typo in the database.

If a complete field name is not known, you can type in a partial name and use the wildcard symbol. The wildcard is a percentage (%) sign, and the wildcard can represent 0 or more characters.

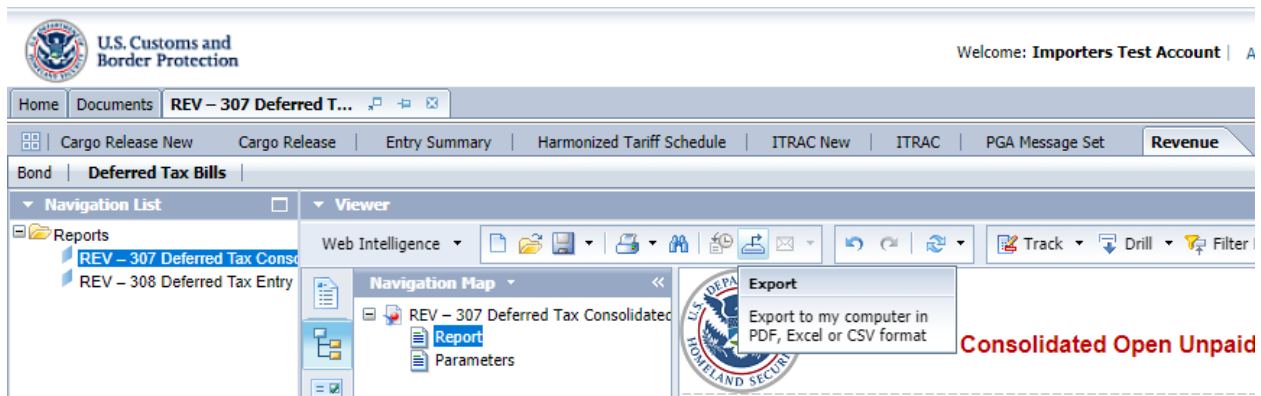
See below for definitions of different searches using example text “ESH”:

Search Type	Search Value	Search Results
Return results starting with ESH	ESH%	ESHURE INC ESHARE MAIL ESHINGLES ROOF
Return results ending with ESH	%ESH	CLOUD MESH WINTER FRESH HARDWARE REFRESH
Return results starting and ending with ESH	ESH%ESH	ESHARE FRESH ESHINGLES MESH ESHURE REFRESH
Return results starting with ESH and containing one more ESH	ESH%ESH%	ESHARE FRESH INC ESHINGLES ROOF MESH ESHARE INC ESHARE

2.4.5 – Exporting Reports

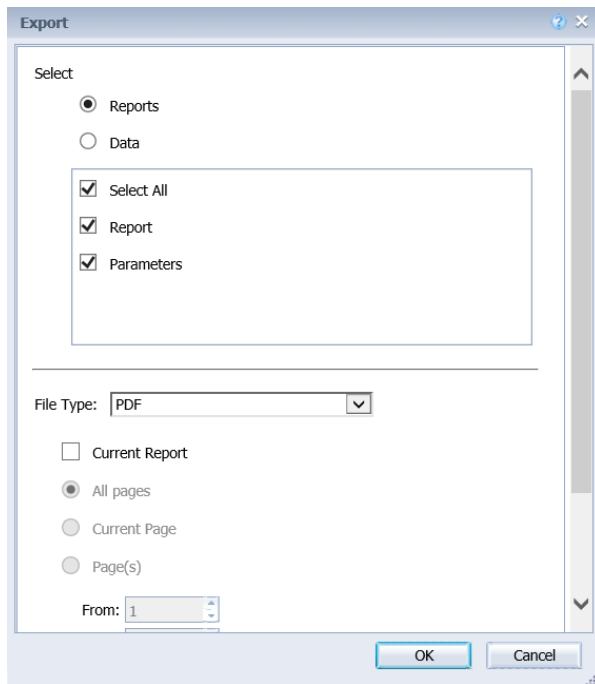
After a report is run, you can download and save the report as a PDF, Excel, or CSV format.

1. On the main Reports View window, hover over the toolbar and select the Export icon.



The screenshot shows the U.S. Customs and Border Protection ACE Collections interface. The user is logged in as 'Importers Test Account'. The main window displays 'Deferred Tax Bills' with a 'Navigation List' on the left and a 'Viewer' on the right. The 'Viewer' shows a report titled 'REV - 307 Deferred Tax Consolidated'. A toolbar is visible above the report, and an 'Export' menu is open, showing options to 'Export to my computer in PDF, Excel or CSV format'. The text 'Consolidated Open Unpaid' is visible in the bottom right corner of the report area.

2. Another window will display, allowing you to customize how the report is saved.



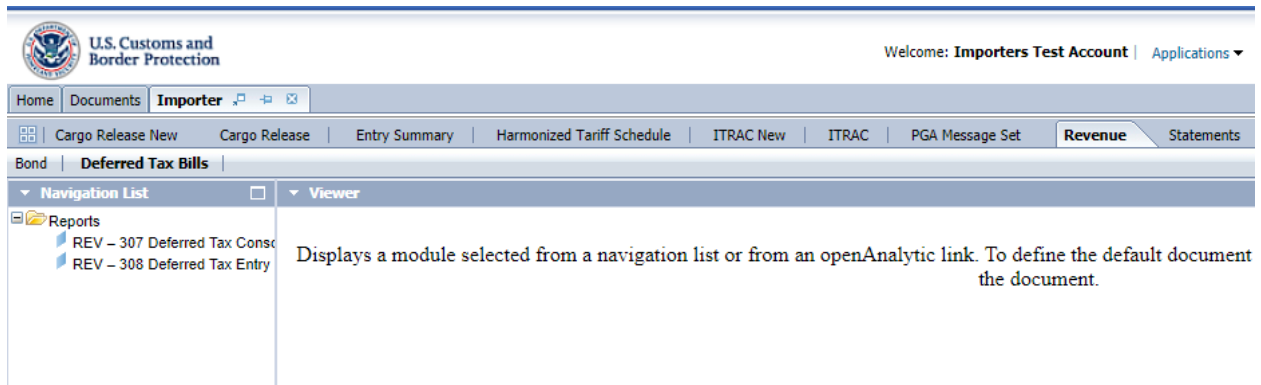
The checkboxes under Reports show each individual tab of the report.

The File Type allows you to change the format of the export.

3.0 - ACE Reports – Step-by-Step Instructions

Complete the following steps to access the Deferred Tax Reports:

1. Open Internet Explorer. For instructions on how to navigate to ACE Reports see [ACE Reports Training](#)
2. Once ACE Reports has launched, select the “Revenue” workspace to navigate to the Deferred Tax Reports.
3. Select the “Deferred Tax Bills” tab.



The screenshot displays the ACE Reports web application interface. At the top left is the U.S. Customs and Border Protection logo. The top right shows a welcome message: "Welcome: Importers Test Account | Applications". Below this is a navigation bar with tabs: Home, Documents, Importer, Cargo Release New, Cargo Release, Entry Summary, Harmonized Tariff Schedule, ITRAC New, ITRAC, PGA Message Set, Revenue (selected), and Statements. Under the Revenue tab, there is a sub-tab for "Deferred Tax Bills". The main content area is divided into a "Navigation List" on the left and a "Viewer" on the right. The "Navigation List" shows a tree structure with "Reports" expanded, containing "REV - 307 Deferred Tax Cons" and "REV - 308 Deferred Tax Entry". The "Viewer" area contains the text: "Displays a module selected from a navigation list or from an openAnalytic link. To define the default document the document."

3.1 - REV – 307: Deferred Tax Consolidated Open Unpaid Report (Trade)

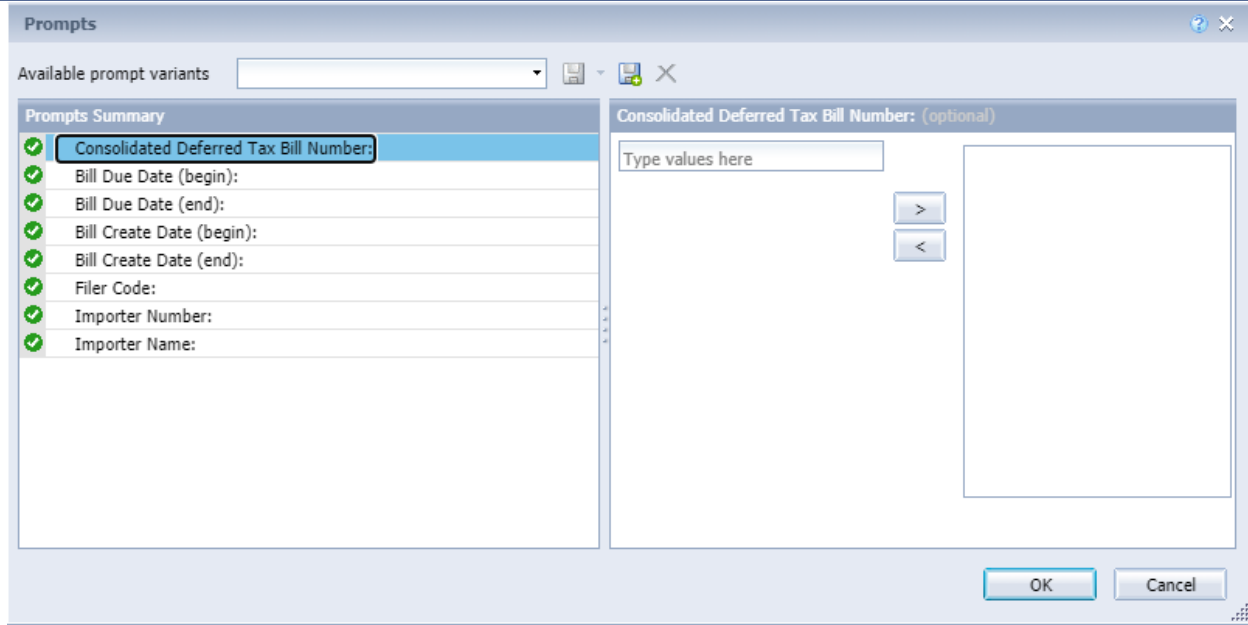
This report displays open Consolidated Deferred Tax Bills along with amount and other details. The Bills will be filtered by the Importer Number or Filer Code of the user accessing the report.

1. Select “REV – 307 Deferred Tax Consolidated Open Unpaid Report” under the list of Reports.
2. To run the report for all open Consolidated Deferred Tax Bills since Release 3 go-live, select “OK” without inputting any parameters.


Or input parameters for any of the following to narrow down results:

- **Consolidated Deferred Tax Bill Number:** Multiple Bill Numbers may be inputted and searched.
- **Bill Create Date:** Searches inputted date range for Bill Create Date of Deferred Tax bills (mm/dd/yyyy).
- **Bill Due Date:** Searches inputted date range for Bill Due Date of Deferred Tax bills (mm/dd/yyyy).
- **Filer Code:** Multiple Filer Codes may be inputted and searched.
- **Importer Number:** Multiple Importer Numbers may be inputted and searched.
- **Importer Name:** You may utilize a wildcard search to search for content in this field (see “[Conducting Wildcard Searches](#)” above, for instructions on how to conduct a wildcard search).

Once desired parameters are inputted, select “OK” to run the report.



- The results displayed will provide all open Consolidated Deferred Tax Bills for the user's Importer Number or Filer Code, within the inputted parameters.



REV – 307
Deferred Tax Consolidated Open Unpaid

FOR OFFICIAL USE ONLY

Report Parameters:

Consolidated Deferred Tax Bill Number: ALL	Importer Number: ALL	Importer Name: ALL
Filer Code: ALL	Bill Due Dates: ALL to ALL	Bill Create Dates: ALL to ALL

Consolidated Deferred Tax Bill Number	Importer Number	Importer Name	Importer Organization Name	Filer Code	Filer Name	Bill Create Date	Bill Due Date	Bill Total Amount
D000000001	23-589645800	IOMEGA CORP		AK1	AKM International Brokerage	2/15/21		\$3,093.07
D000000005	23-589645800	IOMEGA CORP	BOB M. PORTER POTST1	AF1	Mehedy AF1	3/15/21	3/29/21	\$312,400.07
D000000007	23-589645800	IOMEGA CORP	BOB M. PORTER POTST1	MM9	Mihir Mehta Org	3/15/21	3/29/21	\$111,350.52
D000000009	18-123456700	HERMATIC SERVICES LTD	Mehedy Imports for CT1	TER	STARDUST INC	1/15/21	1/29/21	\$36,622.63

- The results will include a hyperlinked Consolidated Deferred Tax Bill Number. The user may click on it to drill down into that bill's Deferred Tax Entry Bill Report.

3.2 - REV – 308: Deferred Tax Entry Bill Report (Trade)

This report displays Consolidated and Entry Deferred Tax Bills along with amount and other details. The Bills will be filtered by the Importer Number or Filer Code of the user accessing the report. **CBP users will also have access to this report.**

1. Select “REV – 308 Deferred Tax Entry Bill Report” under the list of Reports.
2. To run the report for Entry Deferred Tax Bills since Release 3 go-live, select “OK” without inputting any parameters. **NOTE: This report may take time to run if no parameters are selected.**

Or input parameters for any of the following to narrow down results:

- **Consolidated Deferred Tax Bill Number:** Multiple Bill Numbers may be inputted and searched.
- **Entry Deferred Tax Bill Number:** Multiple Bill Numbers may be inputted and searched.
- **Bill Create Date:** Searches inputted date range for Bill Create Date of Deferred Tax bills (mm/dd/yyyy).
- **Bill Due Date:** Searches inputted date range for Bill Due Date of Deferred Tax bills (mm/dd/yyyy).
- **Filer Code:** Multiple Filer Codes may be inputted and searched.
- **Importer Number:** Multiple Importer Numbers may be inputted and searched.
- **Importer Name:** You may utilize a wildcard search to search for content in this field (see “[Conducting Wildcard Searches](#)” above, for instructions on how to conduct a wildcard search).

Once desired parameters are inputted, select “OK” to run the report.


Prompts ⓘ ✕

Available prompt variants 📄 📄 ✕

Prompts Summary	Consolidated Deferred Tax Bill Number: (optional)
<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Consolidated Deferred Tax Bill Number: <input checked="" type="checkbox"/> Bill Due Date (begin): <input checked="" type="checkbox"/> Bill Due Date (end): <input checked="" type="checkbox"/> Bill Create Date (begin): <input checked="" type="checkbox"/> Bill Create Date (end): <input checked="" type="checkbox"/> Filer Code: <input checked="" type="checkbox"/> Importer Number: <input checked="" type="checkbox"/> Importer Name: <input checked="" type="checkbox"/> Entry Deferred Tax Bill Number: 	<div style="border: 1px solid gray; padding: 5px; min-height: 150px;"> <p>Type values here</p> <div style="text-align: right; margin-top: 10px;"> > < </div> </div>

OK
Cancel

- The results displayed will provide all Deferred Tax Bills for the user's Importer Number or Filer Code, within the inputted parameters.



REV – 208
Deferred Tax Entry Bill

FOR OFFICIAL USE ONLY

Report Parameters:

Consolidated Deferred Tax Bill Number: ALL	Importer Number: ALL	Importer Name: ALL
Filer Code: ALL	Bill Due Date: ALL to ALL	Bill Create Date: ALL to ALL
Entry Deferred Tax Bill Number: ALL		

Deferred Tax Entries	1,802
Bill Total Amount	\$7,062,236.96

Consolidated Deferred Tax Bill Number	Entry Deferred Tax Bill Number	Bill Type	Importer Number	Importer Name	Filer Code	Filer Name	Bill Create Date	Bill Due Date	Bill Collection Status	Bill Paid Date	Entry Reference Date	Entry Reference Number	Entry Summary Due Date	Tariff Code	District Port Code	Class Total Amount
2006225	2006225	Deferred Tax	40-1122334DO	DEBI BLACKBURN	DB2	D. A. Blackburn	10/31/20	11/13/20	Paid	10/30/19	10/8/20	DB252210202	10/23/20	001	9900	\$13,095.06
2006225	2006225	Deferred Tax	40-1122334DO	DEBI BLACKBURN	DB2	D. A. Blackburn	10/31/20	11/13/20	Partial Payment	10/30/19	10/8/20	DB252210204	10/23/20	001	9900	\$13,095.06
2006235	2006235	Deferred Tax	40-1122334DO	DEBI BLACKBURN	DB2	D. A. Blackburn	10/31/20	11/13/20	Paid	4/12/21	10/8/20	DB250210203	10/23/20	001	9900	\$13,095.06
2007005	2007005	Deferred Tax	40-1122334DO	DEBI BLACKBURN	DB2	D. A. Blackburn	12/31/20	1/14/21	Paid	4/12/21	12/4/20	DB250210210	12/18/20	001	9900	\$13,095.06
2007006	2007006	Deferred Tax	40-1122334DO	DEBI BLACKBURN	DB2	D. A. Blackburn	12/31/20	1/14/21	Paid	4/12/21	12/4/20	DB250210211	12/18/20	001	9900	\$13,095.06

4.0 – Deferred Tax Glossary

Bill Collection Status: The status of the collection being applied to the Consolidated Deferred Tax Bill

Not Paid: No collection has been applied or payment was negated

Authorized: An ACH Debit RM message has been validated and authorized

Transmitted: The ACH Debit payment request has been sent to Treasury

Paid: A collection has been applied to the bill (any payment type)

Partial Payment: If a partial payment from ACS has been applied

Canceled: All of the Entry Deferred Tax Bills have been canceled under a Consolidated Deferred Tax Bill

Bill Create Date: The date that the Consolidated Deferred Tax Bill and all of its underlying Entry Deferred Tax Bills are locked and placed in CBP control. This is always the 15th or last day of the month.

Bill Date: First day of the billing cycle (initial billing). This date is printed on the bills. For Release 3, this date will be the same as the Bill Due Date.

Bill Due Date: The date that the Consolidated Deferred Tax Bill and its underlying Entry Deferred Tax Bills are due as determined by the Bill Create Date.

Collection Date: The Collection Date is derived from the Bank Post Date.

Collections Information Repository (CIR): Data archive and reporting tool that provides information for agency settled transactions processed by the U.S. Department of the Treasury's portfolio of revenue collection systems. CIR also interfaces with several revenue collection systems to facilitate the movement of funds from commercial banks to the U.S. Treasury.

Consolidated Deferred Tax Bill: The bill created by ACE that will contain all Entry Deferred Tax Bills based on certain criteria (grouped by Entry Summary Due Date, Importer Number, Filer Code, Surety Code) and can be paid with a single payment

Deposit Date: The Deposit Date on the record will be the Bank Post Date obtained from the CIR file.

Entry Deferred Tax Bill: The bill for Deferred Tax at the individual entry level. This is the bill that will be the system of record for the receivable in ACS.

Pay.gov Tracking ID: This unique identifier is generated by Pay.gov and tracks the individual collection. A new Pay.gov Tracking ID may be issued for each additional transaction and are made on the collection (i.e., payment, refund, adjustment, etc.).

RPA: RPA (Robotic Process Automation) will mimic the BILJ function in ACS and is used to adjust collections on the BCA to a single or multiple Entry Deferred Tax Bills in ACE.