



Process for Filing Refunds of IEEPA Tariffs Using Customs Forms

Following the U.S. Supreme Court's February 20, 2026 ruling in the consolidated cases of *Learning Resources, Inc. v. Trump and V.O.S. Selections v. United States*, which held that the International Emergency Economic Powers Act (IEEPA) does not authorize the President to impose tariffs, the affected IEEPA tariffs (including reciprocal, fentanyl-related, and country-specific measures) were terminated effective February 24, 2026., per Executive Order and U.S. Customs and Border Protection (CBP) guidance. The U.S. Customs and Border Protection (CBP) has ceased collecting these additional *ad valorem* duties; however, temporary tariffs and other unrelated IEEPA tariffs remain in effect.

Refunds for previously paid IEEPA tariffs are not automatic. Importers must take affirmative action, as no comprehensive CBP-wide automatic refund process has been established. The process depends on whether entries remain **unliquidated** or have been **liquidated**.

What is Liquidation?

Liquidation is the final computation and ascertainment by CBP of the duties owed on an entry (per 19 CFR § 159.1). When goods are entered, importers pay estimated duties, and the entry remains open (unliquidated) while CBP reviews classification, value, and other factors. Liquidation finalizes the duty amount, closes the entry for most purposes, and makes the assessment conclusive unless timely challenged. CBP generally liquidates entries within 314 days of the entry date (though extensions are possible), and once liquidated, the 180-day window for filing a protest begins.

Importers should contact counsel promptly, as deadlines are strict and the government may resist claims. The amount of claims anticipated is also likely to result in significant backlog, giving earlier filers a better position in the inevitable queue of refund claims.

Key Steps and Customs Forms

1. Gather Documentation

Identify all your affected entries via CBP's Automated Commercial Environment (ACE) portal or by contacting your customs broker. We suggest gathering the following:

- CBP Form 7501 (Entry Summary);
- Commercial invoices, packing lists, bills of lading;
- Proof of duty payment (including IEEPA-specific amounts, often reported under Chapter 99 HTSUS [Harmonized Tariff Schedule of the U.S.] classifications); and
- Liquidation status and dates.

2. For Unliquidated Entries (entries not yet finalized by CBP; act before liquidation occurs)

File a **Post-Summary Correction** (PSC) electronically via the Automated Broker Interface (ABI) in ACE to amend the entry summary and request recalculation/refund of IEEPA duties.

- **Timing:** The PSC should be filed within 300 days of entry date (or up to 15 days before scheduled liquidation). The entry must be accepted, paid, unliquidated, and not under review to file a PSC.
- **Process:** Importers should review the entry package (CBP Form 7501 data, etc.), calculate corrected duties (excluding IEEPA amounts), and submit. Identify IEEPA duties distinctly from any remaining Section 232/301 duties.
- Refunds will be processed via electronic ACH.
- **Note: Some reports indicate CBP may currently reject IEEPA-related PSCs pending further guidance.**

3. For Liquidated Entries

File a **Protest** using CBP Form 19 (Protest) under 19 U.S.C. § 1514.

- **Timing:** Importers should file a Protest within 180 days of the liquidation date. This is a critical deadline and importers should monitor them closely.
- **Content:** Importer may challenge the duty amount/liquidation based on the Supreme Court ruling invalidating IEEPA tariffs. Request reliquidation and refund of IEEPA duties only. Attach supporting documents (e.g., entry summary, invoice, proof of payment) and a narrative statement.
- Contact counsel to navigate appropriate protest language.
- Protests may be stayed pending further CIT (defined below) or CBP instructions.

4. Alternative/Judicial Path

Many importers (e.g., Costco and FedEx) have filed (or should consider filing) protective actions directly with the U.S. Court of International Trade (CIT) under its residual jurisdiction (28 U.S.C. § 1581(i)) to seek reliquidation and refunds, especially if administrative paths are uncertain or contested. The CIT may oversee or direct a broader refund mechanism with a potential credit towards future duties being discussed. The Statute of limitations is typically around 2 years from the tariff imposition dates (e.g., early 2027 for most 2025 measures).

For personalized guidance on your specific entries, refund eligibility, or assistance with filings, please contact Ruskin Moscou Faltischek, P.C.'s Corporate & Securities department below:

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