

SUPPORTING STATEMENT
Court-Ordered Refunds under the International Emergency Economic Powers Act
Worksheet
OMB No. 1651-0NEW

A. Justification

- 1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.**

Background

On February 20, 2026, the U.S. Supreme Court ruled in *Learning Resources, Inc. v. Trump* that all tariffs imposed by the President under the International Emergency Economic Powers Act (IEEPA), which U.S. Customs and Border Protection (CBP) has collected pursuant to the President's Executive Orders and associated provisions in the Harmonized Tariff Schedule of the United States (HTSUS) since February 4, 2025, were unlawful. In so holding, the Supreme Court affirmed the August 29, 2025 judgment of the U.S. Court of Appeals for the Federal Circuit (CAFC) in *V.O.S. Selections, Inc. v. Trump*, which in turn had affirmed-in-part, vacated-in-part, and remanded-in-part the May 28, 2025 decision of the U.S. Court of International Trade (CIT) in that case. On March 2, 2026, the CAFC issued its formal mandate to the CIT.

On March 4, 2026, the CIT ordered in *Atmus Filtration, Inc. v. United States* "that, with respect to any and all unliquidated entries that were entered subject to the IEEPA duties, U.S. Customs and Border Protection is hereby directed to liquidate those entries without regard to the IEEPA duties," and "[a]ny liquidated entries for which liquidation is not final shall be reliquidated without regard to IEEPA duties." On March 5, 2026, the CIT amended its March 4, 2026, order in *Atmus Filtration, Inc. v. United States* to clarify that it applies to entries made "subject to the IEEPA duties imposed by the Executive Orders considered by the Supreme Court in *Learning Resources, Inc. v. Trump*." On March 6, 2026, the CIT suspended its March 4, 2026 order, as amended, "to the extent that it directs immediate compliance," to allow CBP time to develop an automated tool capable of processing the unprecedented volume and value of refunds covered by the CIT order. On the same day, the CIT also ordered the government to provide periodic status reporting on this development. The government submitted detailed status reports to the court on March 12, 2026, and March 19, 2026.

On March 20, 2026, the CIT again amended its Amended Order of March 5, 2026, to clarify that it applies to "any and all unliquidated entries that were

entered subject to IEEPA duties” as well as to any such “liquidated entries for which liquidation is not final,” provided, however, that “nothing in this order addresses issues concerning duty free de minimis treatment under 19 U.S.C. § 1321 that are otherwise before this Court” in *Axle of Dearborn, Inc. v. Department of Commerce*. The CIT’s March 20, 2026 order continued to suspend the Amended Order of March 5, 2026, “to the extent that it requires immediate compliance,” and ordered that the government file another status report on March 31, 2026, “describing the progress Customs has made toward the completion of a process to issue refunds of IEEPA duties paid with interest,” and join another closed settlement conference with the Court later the same day to further discuss the same. In accordance with this order, the government submitted a detailed status report and attended a closed settlement conference on March 31, 2026. On April 6, 2026, the plaintiff in *Atmus Filtration, Inc. v. United States* filed a notice of voluntary dismissal in its case, which the CIT granted on April 8, 2026.

On April 7, 2026, the CIT lifted the stay in *Euro-Notions Florida, Inc. v. United States*, CIT Ct. No. 25-00595, another pending case challenging the IEEPA duties, and issued an injunctive order substantively identical to its March 4, 2026, order, as amended, in *Atmus Filtration, Inc.* Accordingly, the *Euro-Notions Florida, Inc.* case replaced the *Atmus Filtration, Inc.* case as the lead case for the IEEPA refund process. On April 8, 2026, the CIT issued an order in *Euro-Notions Florida, Inc.* ordering the government to file another status update on April 14, 2026, regarding CBP’s progress on the IEEPA duty refund process and join another closed settlement conference with the Court later the same day. On April 14, 2026, the government reported that the primary development of new capability with respect to IEEPA duty refunds within the system of record for imported merchandise was complete, and CBP had transitioned to testing. On the same day, the CIT issued an order in *Euro-Notions Florida, Inc.* ordering the government to file another status update on April 28, 2026, and join another closed settlement conference with the Court later the same day.

On April 17, 2026, the CIT issued additional injunctive orders, substantively identical to its March 4, 2026 order, as amended, in *Atmus Filtration, Inc.* and its April 7, 2026 order in *Euro-Notions Florida, Inc.*, in the following additional cases: *V.O.S. Selections, Inc. et al. v. United States et al.*, Court No. 25-00066, *AGS Company Automotive Solutions et al. v. United States et al.*, Court No. 25-00255, and *Grant & Bowman, Inc. v. U.S. Customs and Border Protection et al.*, Court No. 25-00689.

On April 28, 2026, the government reported that the first phase of the new capability to calculate and provide valid refunds of IEEPA duties became available for use on Monday, April 20, 2026.

Specifically, the Department of Homeland Security (DHS) and CBP developed

the Consolidated Administration and Processing of Entries (CAPE) tool to handle the anticipated volume of tariff refunds. .

After the April 28, 2026 report and conference, the CIT issued several additional orders, ordering the government to file five additional status reports – which were filed on May 12, 2026, May 26, 2026, June 10, 2026, July 1, 2026, and July 13, 2026 – and to attend additional closed conferences with the Court, which the government joined on May 12, 2026, May 27, 2026, June 11, 2026, June 30, 2026, and July 14, 2026.

On July 15, 2026, the CIT ordered the government to file another status report on August 4, 2026, and further ordered that if the *Euro-Notions Florida, Inc.* should be voluntarily dismissed before August 4, 2026, then the government must file the report in *Freestyle World, Inc. v. United States*, Court No. 26-01088. On July 16, 2026, the plaintiff in *Euro-Notions Florida, Inc.* filed a notice of voluntary dismissal in its case, which the CIT granted on July 17, 2026. Accordingly, the *Freestyle World, Inc.* case has replaced the *Euro-Notions Florida, Inc.* case as the lead case for the IEEPA refund process. On August 4, 2026, the government filed its status report in *Freestyle World, Inc.* and joined a closed conference with the Court in that case on August 5, 2026. Thereafter, the CIT ordered the government to file additional status reports – filed in the *Freestyle World, Inc.* case on August 25, 2026 and September 15, 2026, with the next status report due to be filed on October 6, 2026 – and to join several additional closed conferences, held on August 26, 2026 and September 16, 2026, with the next closed conference scheduled for October 7, 2026.

Meanwhile, on June 2, 2026, the government filed notices of interlocutory appeals of the CIT's injunctions issued in *Euro-Notions Florida, Inc.* on April 7, 2026, and in *V.O.S. Selections, Inc. et al.*, *AGS Company Automotive Solutions et al.*, and *Grant & Bowman, Inc.* on April 17, 2026. On June 26, 2026, the U.S. Court of Appeals for the Federal Circuit (CAFC) consolidated the appeals under lead appeal no. 26-1895; however, on July 28, 2026, after the *Euro-Notions Florida, Inc.* case was voluntarily dismissed from the CIT, the CAFC granted the government's motion to deconsolidate and dismiss that appeal from the consolidated appeal. The government filed its opening appellate brief on August 10, 2026, and the appellees' responsive brief is currently due to be filed on October 5, 2026.

Beginning on July 16, 2026, the CIT issued additional orders in each of the more than 4,000 cases filed at the CIT so far by importers seeking refunds of IEEPA duties paid for imported merchandise, in each case ordering CBP to "reliquidate, without regard to IEEPA duties, any and all of Plaintiffs' entries that have been liquidated for more than 80 days and on which Plaintiffs made estimated deposits pursuant to IEEPA." The materially identical order issued in each case further provides that "[f]or the purposes of this order, reliquidation of entries that have been liquidated for more than 80 days is subject to Plaintiffs' counsel's

submission to U.S. Customs and Border Protection of Plaintiffs' importer of record identification number(s), in accordance with instructions to be provided by U.S. Customs and Border Protection and conveyed to Plaintiffs' counsel," and that "reliquidation shall occur only following U.S. Customs and Border Protection's acceptance of Plaintiffs' CAPE declarations."

The CAPE tool is accessed through CBP's Automated Commercial Environment (ACE), which is the CBP-operated system used to report, manage, process, and track U.S. imports and exports.

The tariffs assessed under IEEPA from February 4, 2025 through February 23, 2026 total an estimated \$166 billion, with over 53 million entry summaries requiring processing in order to issue accurate refunds with required interest. Prior to CAPE, refunds were reviewed and processed entry summary-by-entry summary. Given the volume and values of the entries affected by the CIT order, CBP is unable to process the refunds owed in a timely or efficient manner using the pre-CAPE process. The CAPE tool allows CBP to process multiple entry summaries by the same importer on a single submission, which will lead to a single refund for a given importer rather than multiple refund transactions. Importers are able to file as many CAPE Declarations as they need. Thus, potentially thousands of refund transactions can be consolidated into a single payment that is directly deposited into an IOR's account (or the account of their designated party) on file. The request for a refund that is filed through CAPE is called a "CAPE Declaration."

The new CAPE tool allows—

- Automated processes to be leveraged to the fullest extent possible to segment risk and execute millions of mathematical calculations with precision.
- CBP personnel to focus on those refund Declarations that are considered "high risk" due to the dollar values involved or the risk profile of the IOR.
- CBP personnel to determine with confidence which lines on an entry summary are eligible for an IEEPA refund while ensuring the remaining duties (including duties owed for AD/CVD remedies and Section 232 tariffs), taxes, and fees that are owed the U.S. Government are retained and collected as usual.
- CBP personnel to ensure that the precise duty owed to the IOR is refunded directly to the IOR's account—no overpayments or payments to an erroneous party.

IORs submit the information related to their refund request to CBP through the ACE Portal. Alternatively, IORs may have their information submitted to CBP using a licensed customs broker. Brokers are licensed through CBP to conduct customs business on behalf of their IOR clients. In order to receive a refund through the CAPE process, the IOR, or their designated broker, must have an

active and up-to-date ACE Portal account and supporting profile. If a broker is filing a Declaration on an IOR's behalf, they must be the "notify party" designated in the appropriate ACE account. Only ACE account holders will be able to file a Declaration through the CAPE tool.

Most small businesses do not have an ACE account and instead enlist the assistance of a licensed customs broker to conduct business on their behalf. They will continue to be able, and are expected, to use their customs brokers for the IEEPA refunds process and CAPE.

It is also important to note that the Federal Government no longer disburses paper checks. This was established in Executive Order 12247 as implemented by CBP the Interim Final Rule (IFR) *Electronic Refunds* (91 FR 21) in January 2026. CBP is currently holding refunds for filers who do not have an ACH account on file in ACE. CBP will continue to do the same for IEEPA Refunds. As noted in the IFR: "If an importer believes that one of the waiver criteria in [31 CFR part 208](#) applies and seeks payment of its refund via a U.S. Treasury check, the importer must notify CBP's Revenue Division in writing at frn-achrefundsupport@cbp.dhs.gov." CBP does not believe it is necessary at this time to create a procedure outside the one established in the IFR.

The term "Declaration filer" will be used going forward to cover both IORs who file their own IEEPA refund requests or their designated licensed customs broker.

Previously Proposed Emergency Changes

The following modified information collection listed below is being submitted to OMB for consideration of approval on an emergency clearance, with the justification of an unanticipated event and reasons to believe following the normal PRA process is likely to prevent or disrupt the collection of information and cause public harm.

To submit an IEEPA refund declaration, an IOR, or their broker, submits a Comma-Separated Values (CSV) file with a list of entry summary numbers to the CAPE tool through the ACE Portal. Depending on the Declaration, this file may contain only a few lines of data or thousands of lines of data (there is a limit of 9,999 entries per Declaration). If the file submitted is rejected based on the screening and validation CBP will conduct prior to accepting a Declaration, the Declaration filer will need to adjust their CSV file and resubmit. CBP will issue technical guidance to filers to minimize the number of rejections/resubmissions.

CBP invites the public to comment on the previously approved changes described above.

- 2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.**

The information collected by CBP is necessary to allow CBP to timely and efficiently refund the duties owed to importers as a result of the U.S. Supreme Court decision and the subsequent rulings of the CIT based on importers' requests.

- 3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g. permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden.**

The entire purpose of developing CAPE is to expeditiously manage a burdensome review and certification through the use of automation. All submissions from IORs or their brokers will be in the form of an electronic CSV file uploaded into the ACE Portal for further CAPE processing.

- 4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.**

CBP must collect the information to timely, efficiently, and accurately refund duties collected under IEEPA in compliance with the CIT order.

- 5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.**

This information collection should greatly minimize the burden to small businesses relative to the current process, who may upload their CSV file directly to the ACE Portal or use a licensed customs broker to file their refund declaration.

- 6. Describe consequences to Federal program or policy activities if the collection is not conducted or is conducted less frequently.**

If the information were not collected, CBP would not be able to timely comply with the orders of the Court of International Trade.

7. Explain any special circumstances that would cause an information collection to be conducted in a manner:

Court orders as described above.

8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.

Two federal register notices were published soliciting comment from the public, a 60-day FRN published on July 8, 2026 (91 FR 42207) on which five public comments were received, and a 30-day FRN published on October 1, 2026 (91 FR XXX) on which no comments have been received.

Please find CBP summary of the comments received during the 60-day FRN, and CBP Response:

CBP received one comment that was beyond the scope of the notice. CBP received multiple comments that receiving IEEPA refunds should be made easier for small businesses. One commenter suggested that CBP should refund IEEPA duties automatically to small businesses without the importer having to request refunds for identified entries. One commenter suggested that ACE accounts should be easier for small businesses to apply for and that the CAPE tool should be easier to navigate. One commenter asked that CBP develop an alternative to CAPE for small businesses.

CBP appreciates these comments and understands that applying for an ACE account and then uploading an electronic file with entry numbers may pose challenges for small businesses. CBP is continuously making enhancements to CAPE, both in terms of functionality as well as user experience, and is committed to continuing this practice moving forward. CBP also notes many small businesses did not, and are choosing not to, avail themselves of the opportunity to file CAPE Declarations through their licensed customs broker, instead

assuming the burden of applying for an ACE account and identifying the entries that are eligible for a CAPE Declaration.

In the initial phase of CAPE, many of these small businesses were encountering the complicated details of the importation process directly for the first time and may not have been fully aware of key elements of this process, such as the definition of an Importer of Record, entry numbers, the Harmonized Tariff Schedule of the United States (HTSUS) classifications associated with IEEPA duties eligible for a CAPE Declaration, Post Summary Corrections, and the concept of liquidation. The use of their licensed customs broker may have helped them navigate this process with less burden.

CBP is not developing a process outside CAPE for IEEPA refunds for the following key reasons:

- CBP resources are currently dedicated to the existing process and enhancing and expanding CAPE functionality to include additional entry types and to issue refunds as quickly and expeditiously as possible. An alternative process would divert critical resources to a new process that would affect only a small number of importers and a fraction of the IEEPA duties owed.
- There is no data in ACE, and importers provide no information through their transactions, that indicate if a business qualifies as “small.” CBP cannot identify the IORs that would qualify for an alternate process.
- While applying for an ACE account can be challenging for small businesses unfamiliar with the system, it is the safest and most secure way to establish a business’s identity and right to receive an IEEPA refund.
- Many entries, regardless of the business size, were filed incorrectly and need to be corrected before an IEEPA refund is processed and issued. These need to be corrected through Post Summary Corrections, which can only be filed by licensed customs brokers or importer self-filers.
- Even if CBP were to establish an alternative process for small businesses to request an IEEPA refund, the small business would still need to enroll in ACH Refunds in ACE to receive their monies electronically.
- Many small businesses who are attempting to file CAPE Declarations are not the actual IORs for their entries or do not know their entry numbers if a broker filed entry on their behalf as IOR. An alternative process would not affect these conditions.
- Given the speed with which CAPE processing takes place, CAPE is the most efficient and secure way to issue IEEPA refunds. A non-automated process would greatly extend the refund timeline from the necessary information being received to an eventual issuance of a refund. The copious research that

would be required for each IOR and entry number, along with manual processing of monies owed, makes a non-CAPE process prohibitive.

Finally, as presented in Declarations to the Court of International Trade, CBP is not refunding IEEPA duties automatically, regardless of business size.

9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.

There is no offer of monetary or material value for this information collection.

10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.

This information collected is covered by PIA:
DHS/CBP/PIA-003 Automated Commercial Environment (ACE), dated July 31, 2015

And SORN:
DHS/CBP-001 Import Information System (IIS), dated July 26, 2016 (Vol. 81, Page 48826).

11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

There are no questions of a sensitive nature associated with this collection.

12. Provide estimates of the hour burden of the collection of information.

FORM NUMBER/TITLE	TOTAL ANNUAL BURDEN HOURS	NO. OF RESPONDENTS	NO. OF RESPONSES PER RESPONDENT	TOTAL RESPONSES	TIME PER RESPONSE
CSV file	495,000	330,000	1.5	495,000	1 hour
CSV	16,500	33,000	1	33,000	0.5 hour

replacement file					
Total	511,500			528,000	

Public Cost

The estimated cost to the respondents is \$18,705,555. This is based on the estimated burden hours (511,500) multiplied by the average hourly wage rate for importers (\$36.57). CBP calculated this loaded wage rate by first multiplying the Bureau of Labor Statistics' (BLS) 2024 median hourly wage rate for Cargo and Freight Agents (\$23.99), which CBP assumes best represents the wage for importers, by the ratio of BLS' Q4 2024 total compensation to wages and salaries for Office and Administrative Support occupations (1.4886), the assumed occupational group for importers, to account for non-salary employee benefits.¹ CBP assumes an annual growth rate of 2.42% based on the prior year's change in the implicit price deflator, published by the Bureau of Economic Analysis.²

13. Provide an estimate of the total annual cost burden to respondents or record keepers resulting from the collection of information.

There are no record keeping, capital, start-up or maintenance costs associated with this information collection.

14. Provide estimates of annualized cost to the Federal Government. Also provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information.

1 Source of median wage rate: U.S. Bureau of Labor Statistics. Occupational Employment and Wage Statistics, "May 2024 National Occupational Employment and Wage Estimates United States." Updated April 2, 2025. Available at https://www.bls.gov/oes/2024/may/oes_nat.htm. Accessed June 17, 2025. The total compensation to wages and salaries ratio is equal to the total compensation cost per hour worked for Office and Administrative Support occupations (\$35.86) divided by the wages and salaries cost per hour worked for the same occupation category (\$24.09). See "Table 2. Employer Costs for Employee Compensation for civilian workers by occupational and industry group." Bureau of Labor Statistics, "Employer Costs for Employee Compensation – December 2024." Released March 14, 2025. Available at https://www.bls.gov/news.release/archives/ecec_03142025.pdf. Accessed June 17, 2025.

2 To adjust to 2025 dollars, multiply by the 2023-2024 percent change in the Bureau of Economic Analysis's Implicit Price Deflators for Gross Domestic Product (125.230/122.273-1). See "Table 1.1.9. Implicit Price Deflators for Gross Domestic Product," Line 1 Gross Domestic Product, annual. Bureau of Economic Analysis. Updated May 30, 2025. Available at <https://apps.bea.gov/iTable/?reqid=19&step=2&isuri=1&categories=survey#eyJhcHBpZCI6MTksInN0ZXBzIjpbMSwyLDMsM10sImRhdGEiOltblmNhdGVnb3JpZXMiLCJTdXJ2ZXkiXSxbk5JUEFfVGFiVGFTGlzdCIsIjE0sWYJGaXJzdF9ZZWFyIiwiaWJAxNiJdLFsiTGFiZdF9ZZWYyIiwiaWJAYnNCJdLFsiU2NhbgUiLCIwIl0sWYJTZXJpZXMiLCJBI1dfQ=>. Accessed June 17, 2025.

The estimated annual cost to the Federal Government associated with the review of these Declarations is \$1,646,081. This is based on the number of responses, (495,000 entry summaries), with 10 percent of them requiring review (49,500 reviews), multiplied by the time burden to review and process each response (25 minutes) = 20,625 hours, multiplied by the average hourly loaded rate for other CBP Officers (\$79.81)³ = \$1,646,081.

15. Explain the reasons for any program changes or adjustments reported in Items 13 or 14.

There have been no changes to the previously reported burden and there is no change to the method of collection or items collected.

16. For collection of information whose results will be published, outline plans for tabulation, and publication.

This information collection will not be published.

17. If seeking approval to not display the expiration date, explain the reasons that displaying the expiration date would be inappropriate

CBP will display the expiration date for OMB approval of this information collection.

18. “Certification for Paperwork Reduction Act Submissions.”

CBP does not request an exception to the certification of this information collection.

B. Collection of Information Employing Statistical Methods

No statistical methods were employed.

³ CBP bases this wage on the FY 2025 salary and benefits of the national average of CBP Officer Positions. Source: Email correspondence with CBP's Office of Finance on June 15, 2025.