



July 13, 2026

Seth D. Renkema
Chief, Economic Impact Analysis Branch
Office of Trade, Regulations and Rulings
U.S. Customs and Border Protection
90 K Street NE, 10th Floor
Washington, DC 20229-1177
CBP_PRA@cbp.dhs.gov

Re: Comment on OMB Control Number 1651-0149, Court-Ordered Refunds under the International Emergency Economic Powers Act Worksheet (91 FR 42207, July 8, 2026)

Dear Mr. Renkema:

The Center for Modern Commerce Policy (Modern Commerce) is a nonprofit, nonpartisan organization based in Virginia, founded and governed by digital and omnichannel small business owners. We work on the federal policy barriers facing the small businesses that make up a growing share of American commerce. Many of these businesses are small importers. We write to comment on the burden this collection places on them and to urge CBP to build the small-business alternative the notice describes.

In the interest of full transparency, I also founded Sarah Wells Bags, a small consumer products business and importer of record that paid the IEEPA duties the Supreme Court found unlawful in *Learning Resources, Inc. v. Trump*. That business has now been through the CAPE refund process, and I share its documented experience below as evidence for the broader point.

The businesses we represent are the ones most likely to be left behind. Most small importers do not have an ACE account. They rely on a customs broker for their entries and have never logged into the system CAPE runs on. Many do not know they are owed a refund at all, or that they can file for one. For those who do, the cost of recovery can exceed the refund itself. The smallest businesses, which absorbed these duties with the least cushion, are the least equipped to get the money back. Some will pay a broker to recover it, some will give up, and many will never start because no one told them they could.

My own business documented what recovery actually costs. Sarah Wells Bags, a Virginia consumer products company sourcing from Cambodia and China, began

setting up an ACE account in September 2025 to understand and use the system. Getting it working, learning the process, filing through CAPE, watching bank records, tracking the payment, and pulling reports took roughly 40 hours of internal time between members of the team, spread across roughly ten months (the business started its ACE account before the Supreme Court ruling, ahead of the surge in CBP support queries, which likely shortened the process), along with more than 25 email exchanges with CBP. The business also paid an attorney \$400 in connection with the refund effort and its CPA/financial services provider roughly \$500 for consultation and bookkeeping to identify and reconcile the affected entries. Valuing that internal time at a conservative \$50 an hour, the cost to recover came to roughly \$2,900, more than 18 percent of the \$15,741.45 refund itself. CBP paid \$624.85 in interest on the refund, covering roughly a fifth of what it cost to collect. The compensation for the government holding funds it should never have collected did not come close to covering the cost of clawing them back.

I have testified before Congress, the Federal Trade Commission, and the U.S. Trade Representative, and I have worked through Section 301 tariffs, IEEPA escalation, and the elimination of de minimis firsthand for years. If recovery costs an importer with that background 40 hours, close to a year, and professional fees, the typical small importer with none of it faces worse, and many will conclude it is not worth the effort.

The one-hour burden estimate understates the real burden. The estimate of one hour per response assumes a filer who already has a working ACE account, an ACH account on file, and their entry summary numbers in hand. A typical small importer has none of the three. The real burden includes ACE onboarding, ACH setup, retrieving historical entry data that the broker rather than the importer holds, and reconciliation. We encourage CBP to revise the estimate to reflect that reality.

CBP already holds the entry data. Every entry summary at issue is in ACE, and CBP says its automated tools can perform the refund calculation. Requiring small importers to reassemble and submit a CSV of numbers CBP already possesses adds burden without adding accuracy.

We ask CBP to develop the small-business alternative the notice describes, and to design it around four principles:

1. **No new toll on a refund.** A small importer should be able to recover IEEPA duties and interest without paying a broker or professional fees, or maintaining full ACE infrastructure, for what is a one-time process.
2. **Let CBP do the assembly it is capable of.** Where CBP holds the entry records, generate the refund from those records and let the importer confirm, rather than requiring the importer to rebuild the CSV from scratch.
3. **A simple, direct path.** A streamlined submission for small filers who do not have ACE accounts, so the refund does not depend on infrastructure built for high-volume commercial filers.

4. **Affirmative notice.** Many small importers do not know they are owed a refund or how to claim one. CBP should proactively notify affected importers of record and publish plain-language guidance, so recovery does not depend on whether a business happens to have the sophistication or advisors to find the process on its own.

Small businesses absorbed these duties in real time. They are the least equipped to work through a specialized customs system to get them back. A process that returns this money quickly, without added cost, and with clear notice to those who are owed it is squarely within what the Paperwork Reduction Act asks CBP to do. Modern Commerce appreciates the opportunity to comment and welcomes the chance to be a resource as CBP designs a small-business path.

Sincerely,

A handwritten signature in black ink that reads "Sarah Wells". The script is fluid and cursive, with the first letters of each name being capitalized and prominent.

Sarah Wells

Founder & Executive Director
Center for Modern Commerce Policy