

IEEPA TARIFF REFUND

Impact Assessment & Capital Recovery Plan

PREPARED EXCLUSIVELY FOR

[COMPANY NAME]

CONFIDENTIAL | [DATE]

EXECUTIVE SUMMARY

This assessment evaluates [COMPANY NAME]'s exposure to recoverable IEEPA tariff overpayments following the U.S. Supreme Court's ruling in *Learning Resources, Inc. v. Trump* (February 20, 2026), which struck down tariffs imposed under the International Emergency Economic Powers Act as unconstitutional.

The purpose of this document is to quantify your company's refund-eligible import duties, outline the current state of CBP's refund processing infrastructure, and present the available recovery pathways including their respective timelines, risk profiles, and net financial outcomes.

This is not a sales proposal. It is a factual analysis of your tariff exposure based on the import data you provided, cross-referenced against published HTS tariff schedules affected by the IEEPA ruling.

KEY FINDINGS

Estimated Recoverable Amount:	[\$ AMOUNT]
Affected Import Entries:	[NUMBER] entries across [NUMBER] HTS codes
Estimated Recovery Timeline (Standard Filing):	[X-X] months
Immediate Capital Option Available:	Yes — see Section 4

1. REGULATORY BACKGROUND

The IEEPA Tariff Regime

Beginning February 4, 2025, the executive branch imposed a series of escalating tariffs on imported goods under the International Emergency Economic Powers Act (IEEPA), citing national security and fentanyl-related emergency declarations. These tariffs affected more than 330,000 U.S. importers of record and resulted in approximately \$166 billion in additional duties collected by U.S. Customs and Border Protection over a twelve-month period.

The Supreme Court Ruling

On February 20, 2026, the U.S. Supreme Court ruled 6–3 in *Learning Resources, Inc. v. Trump* that tariffs imposed under IEEPA exceeded the statute’s grant of authority and violated Article I of the Constitution, which reserves the power to levy duties to Congress. Chief Justice Roberts, writing for the majority, held that IEEPA’s economic emergency provisions do not encompass the imposition of tariffs on imported goods.

Statutory Filing Framework

For unliquidated entries, importers may file Post-Summary Corrections (PSCs) to remove the unconstitutional tariff line items before liquidation. For entries that have already liquidated, importers have 180 days from the date of liquidation to file a formal protest under 19 U.S.C. §1514. Entries outside both windows may require litigation at the Court of International Trade.

There is no ambiguity about the legal basis for these refunds. The question is not whether importers are owed money — it is how quickly they can recover it given CBP’s processing capacity constraints. With 2,500 staff processing 53 million+ affected entry lines, queue position and data readiness will determine recovery timelines.

2. YOUR IEEPA EXPOSURE ANALYSIS

Based on the import data provided by [COMPANY NAME], the following is a summary of your IEEPA tariff exposure across the affected period.

EXPOSURE SUMMARY

Analysis Period	[START] – [END]
Total Import Entries	[NUMBER]
Affected HTS Codes	[NUMBER] codes
Total IEEPA Duties Paid	[\$ AMOUNT]
Estimated Recoverable	[\$ AMOUNT]
Recovery Rate	[XX.X]%
Largest Single Entry	[\$ AMOUNT]
Primary Categories	[CATEGORIES]

Note: Figures are preliminary pending final validation against CBP entry records.

HTS Breakdown

HTS Code	Product Category	Duties Paid	Est. Recovery
9903.01.25	[Category A]	\$XX,XXX	\$XX,XXX
9903.01.63	[Category B]	\$XX,XXX	\$XX,XXX
9903.01.20	[Category C]	\$XX,XXX	\$XX,XXX
9903.01.24	[Category D]	\$XX,XXX	\$XX,XXX
TOTAL		[\$ AMOUNT]	[\$ AMOUNT]

3. CBP RECOVERY LANDSCAPE

CBP’s processing infrastructure was designed for routine protests and corrections, not for a single judicial event affecting 53 million+ entry lines simultaneously. The speed at which your claim is processed depends on when it was filed and how complete the supporting data is.

VALIDATED	STANDARD	LATE / INCOMPLETE
2–8 Weeks	6–18 Months	18–36 Months
Complete ES-003 filed early	Standard electronic filings	Manual / incomplete / late
Processed before queue saturation	Queued behind initial validated filings	Severe backlog and expiration risk

Source: CBP Declaration, *Atmus Filtration Inc. v. United States*, March 12, 2026

The implication is straightforward: The financial outcome of your refund claim is materially influenced by when it is filed and how complete the data is. Two importers with identical exposure will experience dramatically different recovery timelines based on filing date and data quality.

4. RECOVERY OPTIONS

Based on your assessed exposure of [\$ AMOUNT], there are two available recovery pathways.

OPTION A: Standard Recovery (Broker-Assisted Filing)

File Through Licensed Professionals & Wait for CBP Processing

Under this option, your licensed customs broker or trade attorney prepares and files the appropriate documentation with CBP — Post-Summary Corrections for unliquidated entries or formal protests under 19 U.S.C. §1514 for liquidated entries. CBP processes the claim through its standard refund queue. You receive the full refund amount, less professional fees, when CBP completes processing.

- **Gross Recovery:** [\$ AMOUNT]
- **Professional Fees:** Varies by broker/attorney — typically 2–5% of recovery
- **Net Recovery:** [\$ NET AMOUNT]
- **Timeline:** [X–X] months depending on filing tier (see Section 3)

You retain maximum recovery but capital is unavailable until CBP processes the claim.

4. RECOVERY OPTIONS (continued)

OPTION B: Immediate Capital

Assign Your Claims for Upfront Capital

Under this option, you assign your validated IEEPA refund claims to Tariff Solutions (or its institutional capital partner) in exchange for an immediate, non-recourse cash payment. You receive capital within days of executing the assignment agreement. All CBP processing risk, timing uncertainty, and administrative overhead transfers to the purchaser.

- **Claim Face Value:** [\$ AMOUNT]
- **Offer Rate:** [XX]%
- **Immediate Payment:** [\$ OFFER]
- **Payment Timeline:** 14–21 business days from executed agreement
- **Recourse:** None — non-recourse transaction

You receive a discounted amount but eliminate all timing risk and administrative overhead. Non-recourse — if CBP delays or denies, that is our risk, not yours.

5. COMPARATIVE FINANCIAL ANALYSIS

Side-by-side comparison of both recovery options against a baseline of no action.

	No Action	Option A: Standard	Option B: Immediate Capital
Gross Recovery	\$0	[\$ AMOUNT]	[\$ AMOUNT]
Fees / Costs	\$0	[2–5% professional fees]	[Discount to face value]
Net to Company	\$0	[\$ NET]	[\$ OFFER]
Time to Capital	N/A	[X–X months]	14–21 business days
Processing Risk	None (forfeited)	CBP queue delays	None (transferred)
Admin Burden	None	Broker coordination	Minimal
Working Capital Impact	Negative	Deferred	Immediate positive

Neither option is categorically superior — they serve different financial priorities. Companies with strong cash positions may prefer Option A. Companies with near-term capital needs may find Option B more aligned with their strategy.

6. RECOMMENDED NEXT STEPS

The single most time-sensitive action is preparing your data for filing.

1 Review This Assessment

Share this document with your CFO, controller, and/or general counsel. Verify the exposure figures against your internal records.

2 Confirm Recovery Preference

Determine whether Option A (standard recovery through broker filing) or Option B (immediate capital via claim assignment) is better aligned with your financial strategy.

3 Provide Final Documentation

Supply CF-7501 entry summaries or grant ACE portal access for final validation of entry-level data.

4 Execute Agreement

For Option A, we provide a referral to a licensed customs broker or trade attorney. For Option B, execute the claim assignment agreement.

5 Recovery Initiation

Option A: Your broker files PSCs or protests with CBP. Option B: Payment issued within [X] business days of executed agreement.

To proceed, contact your Tariff Solutions advisor:

[ADVISOR NAME]

[EMAIL]

IMPORTANT DISCLOSURES

This Impact Assessment & Capital Recovery Plan is provided for informational purposes only and does not constitute legal, tax, or financial advice. The information contained herein is based on publicly available legal rulings, regulatory declarations, and import data provided by the recipient.

Tariff Solutions is not a law firm, does not practice law, and does not act as a licensed customs broker. For matters requiring formal legal representation, customs broker services, or tax advisory, Tariff Solutions provides referrals to qualified, vetted professionals.

Option B (Immediate Capital) is structured as a non-recourse purchase of validated refund claims. It is not a loan, line of credit, or financing arrangement. The purchase price reflects the time value of money, processing risk, and administrative costs assumed by the purchaser.

All recovery timelines presented in this document are estimates based on CBP public declarations, Court of International Trade filings, and historical processing data. Actual timelines may vary due to regulatory changes, CBP staffing decisions, litigation outcomes, or other factors beyond the control of any party.

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