
IMPACT ASSESSMENT

IEEPA Tariff Exposure Analysis

Partner referral assessment — IEEPA tariff refund exposure analysis for your importer clients.

PREPARED FOR

[Company Name]

DATE

[Assessment Date]

COVERED PERIOD

February 4, 2025 – February 24, 2026

CLASSIFICATION

Confidential

This Impact Assessment provides an entry-level analysis of your IEEPA tariff refund exposure.

On February 20, 2026, the Supreme Court ruled in *Learning Resources, Inc. v. Trump* that tariffs imposed under the International Emergency Economic Powers Act (IEEPA) were unconstitutional. This ruling affects an estimated \$166 billion in duties collected from approximately 330,000 U.S. importers of record between February 2025 and February 2026.

This assessment identifies your IEEPA-affected entries, calculates estimated refund amounts, maps liquidation status and protest deadlines, and presents your recovery path options.

KEY METRICS

Total IEEPA Entries Identified:	[XX entries]
Estimated Gross Refund:	[\$ amount]
Estimated Interest Accrued:	[\$ amount]
Entries Requiring Urgent Action:	[XX entries within 180-day window]

IEEPA-Affected Entry Summary

Entry #	Entry Date	HTS Code	IEEPA Duty	Status
ESN-001-XXX	03/15/2025	9903.01.25	\$XX,XXX.XX	Unliquidated
ESN-002-XXX	04/09/2025	9903.01.63	\$XX,XXX.XX	Unliquidated
ESN-003-XXX	02/12/2025	9903.01.20	\$XX,XXX.XX	Liquidated
ESN-004-XXX	05/22/2025	9903.01.25	\$XX,XXX.XX	Unliquidated
ESN-005-XXX	04/10/2025	9903.01.63	\$XX,XXX.XX	Peak Rate
ESN-006-XXX	03/04/2025	9903.01.24	\$XX,XXX.XX	Liquidated
...

[Full entry-level detail continues across additional pages]

Applicable IEEPA Rate by Period

Period	Rate	Authority	HTS Code
Feb 4 – Mar 3, 2025	10%	EO 14195 (Fentanyl)	9903.01.20
Mar 4 – Apr 1, 2025	20%	EO 14195 increase	9903.01.24
Apr 2 – Apr 8, 2025	54%	EO 14257 (Reciprocal)	9903.01.25
Apr 9 – Apr 11, 2025	145%	EO 14257 increase	9903.01.63
Apr 12 – Jul 7, 2025	~54%	Reciprocal pause	9903.01.25
Jul 8, 2025 – Feb 19, 2026	~30–54%	Rate adjustment	Various
Feb 20, 2026	0%	SCOTUS ruling	All refundable

Path A: Post-Summary Correction

For unliquidated entries. Your customs broker files a PSC to remove IEEPA tariff codes before liquidation. Fastest government processing path.

Timeline: Days to weeks | **Risk:** Low

Path B: Formal CBP Protest

For liquidated entries within the 180-day window. Formal protest under 19 U.S.C. §1514 challenges the liquidation.

Timeline: 18–36 months | **Risk:** Low–Medium

Path C: CIT Litigation

For entries outside the 180-day protest window. Trade attorney files at the Court of International Trade.

Timeline: 12–24+ months | **Risk:** Medium

Path D: Immediate Capital

Sell your validated claim for immediate, non-recourse payment. No CAPE wait. Capital in 14–21 business days.

Timeline: 14–21 days | **Risk:** None (non-recourse)

Each entry has its own liquidation date and protest deadline.

The 180-day protest window under 19 U.S.C. §1514 runs independently per entry from the date of liquidation.

- Earliest entries (Feb 2025) **URGENT**
- Q2 2025 entries **APPROACHING**
- Q3-Q4 2025 entries **MONITOR**
- Q1 2026 entries **SAFE**

Total IEEPA Entries	[XX]
Total IEEPA Duties Paid	[\$X,XXX,XXX.XX]
Estimated Statutory Interest	[\$XXX,XXX.XX]
Gross Estimated Refund	[\$X,XXX,XXX.XX]
Entries via PSC (unliquidated)	[XX entries — \$X,XXX,XXX]
Entries via Protest (within 180 days)	[XX entries — \$X,XXX,XXX]
Entries Requiring CIT	[XX entries — \$X,XXX,XXX]
Entries Eligible for Immediate Capital	[All validated entries]

01 Review this assessment

Verify the entry-level data matches your records. Flag any discrepancies.

02 Enroll in ACH refunds

Ensure your ACE portal has current banking information for electronic refund disbursement.

03 File urgent protests

For entries approaching the 180-day liquidation deadline, instruct your customs broker to file protests immediately.

04 Prepare CAPE filing

Organize your entry data for submission when the CAPE portal launches (expected mid-April 2026).

05 Consider your options

Review all four recovery paths. For importers who prefer capital certainty, claim assignment delivers payment in 14–21 days.

- Data sourced from CBP ACE Secure Data Portal — ES-003 Entry Summary Details report.
- IEEPA tariff lines identified by HTS subheadings 9903.01.xx with tariff ordinal > 1.
- Interest calculated under 19 U.S.C. §1505(c) from date of deposit to estimated refund date.
- Liquidation status verified against CBP entry records as of assessment date.
- Rate periods based on Executive Orders 14195, 14257, and subsequent amendments.

- Supreme Court ruling: Learning Resources, Inc. v. Trump, February 20, 2026.
- CIT order: Atmus Filtration Inc. v. United States, March 4, 2026.
- CAPE status: CBP Declaration, March 19, 2026.

This Impact Assessment is provided for informational purposes only and does not constitute legal, financial, or tax advice. Tariff Solutions is a claims advisory and acquisition firm and does not act as a law firm, customs broker, or tax advisor.

All recovery estimates are preliminary and subject to entry-level validation by CBP. Actual refund amounts may differ based on documentation quality, regulatory changes, and administrative processing timelines.

The CAPE system is not yet operational. Processing timelines are estimates based on CBP declarations filed with the Court of International Trade.

For matters requiring formal legal representation or CIT litigation, Tariff Solutions provides referrals to vetted trade attorneys.

Immediate capital transactions are facilitated through institutional capital partners. Claim assignment terms are disclosed in full before any transaction.

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