



DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

[OMB Control Number 1651-0149]

Agency Information Collection Activities; Extension; Court-Ordered Refunds under the International Emergency Economic Powers Act Worksheet

AGENCY: U.S. Customs and Border Protection (CBP), Department of Homeland Security.

ACTION: 60-day notice and request for comments

SUMMARY: The Department of Homeland Security, U.S. Customs and Border Protection (CBP) will be submitting the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act of 1995 (PRA). The information collection is published in the *Federal Register* to obtain comments from the public and affected agencies.

DATES: Comments are encouraged and must be submitted (no later than [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]) to be assured of consideration.

ADDRESSES: Written comments and/or suggestions regarding the item(s) contained in this notice must include the OMB Control Number 1651-0149 in the subject line and the agency name. Please submit written comments and/or suggestions in English. Please use the following method to submit comments:

Email. Submit comments to: CBP_PRA@cbp.dhs.gov.

FOR FURTHER INFORMATION CONTACT: Requests for additional PRA information should be directed to Seth Renkema, Chief, Economic Impact Analysis

Branch, U.S. Customs and Border Protection, Office of Trade, Regulations and Rulings, 90 K Street NE, 10th Floor, Washington, D.C. 20229-1177, Telephone number 202-325-0056 or via email CBP_PRA@cbp.dhs.gov. Please note that the contact information provided here is solely for questions regarding this notice. Individuals seeking information about other CBP programs should contact the CBP National Customer Service Center at 877-227-5511, (TTY) 1-800-877-8339, or CBP website at <https://www.cbp.gov/>.

SUPPLEMENTARY INFORMATION: CBP invites the general public and other Federal agencies to comment on the proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*). This process is conducted in accordance with 5 CFR 1320.8. Written comments and suggestions from the public and affected agencies should address one or more of the following four points: (1) whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (2) the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (3) suggestions to enhance the quality, utility, and clarity of the information to be collected; and (4) suggestions to minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, permitting electronic submission of responses. The comments that are submitted will be summarized and included in the request for approval. All comments will become a matter of public record.

Overview of This Information Collection

Title: Court-Ordered Refunds under the International Emergency Economic

Powers Act Worksheet

OMB Number: 1651-0149

Form Number: N/A

Current Actions: Extension

Type of Review: Extension

Affected Public: Businesses

Abstract:

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 3, 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 on *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 has replaced the *Atmus Filtration, Inc.* case as the test 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.

Specifically, the Department of Homeland Security (DHS) and CBP have initiated the development of the Consolidated Administration and Processing of Entries (CAPE) tool to handle the volume of tariff refunds anticipated in the timeframe required by the CIT. While the CIT has not set a timeframe to date, the Court has signaled that refunds be issued as quickly as possible because of the accrual of interest. Further, while the order to refund IEEPA duties with interest is currently suspended "to the extent that it requires immediate compliance," the CIT is closely monitoring CBP's progress to timely

complete the development of CAPE and can lift the suspension of its order at any time.

The tariffs assessed under IEEPA from February 3, 2025 to February 24, 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 existing process.

The CAPE tool may be 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 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 CAPE 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 antidumping/countervailing duty (AD/CVD) remedies and Section 232 tariffs), tax, 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 will 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 CAPE 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 CAPE 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. Based on

public comments received, CBP may develop an alternative process for small businesses if it is determined that using ACE and CAPE is overly burdensome for those businesses.

It is also important to note that the Federal Government no longer disburses paper checks, but issues refunds electronically via Automated Clearinghouse (ACH). The transition to electronic refunds is in line with Executive Order 12247 and was implemented by CBP via 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 Approved Emergency Changes:

The following modified information collection listed below was 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. CBP welcomes public to comment on these approved changes.

To submit an IEEPA refund CAPE declaration, an IOR, or their broker, will submit a Comma-Separated Values (CSV) file with a list of entry summary numbers to the CAPE tool through the ACE Portal. Depending on the CAPE 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 CAPE Declaration). If the file submitted is rejected based on the screening and validation CBP will conduct prior to accepting a CAPE 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.

Although the CIT suspended its order “to the extent that it directs immediate compliance,” the order indicates that this suspension was based on the CBP declaration filed in that case on March 6, 2026, which declared that CBP anticipates that CAPE would be ready April 20, 2026, and any delay would pose risks for CBP in following CIT orders and for returning those duties deemed refundable with the end of IEEPA.

Type of Information Collection: CVS File

Estimated Number of Respondents: 330,000

Estimated Number of Annual Responses per Respondent: 1.5

Estimated Number of Total Annual Responses: 495,000

Estimated Time per Response: 1 hour

Estimated Total Annual Burden Hours: 495,000

Type of Information Collection: CVS File Replacement

Estimated Number of Respondents: 33,000

Estimated Number of Annual Responses per Respondent: 1

Estimated Number of Total Annual Responses: 33,000

Estimated Time per Response: 0.5 hours

Estimated Total Annual Burden Hours: 16,500

Seth D Renkema,
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U.S. Customs and Border Protection.

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