

FREE PREVIEW EDITION — CHAPTERS 1–3 OF 7

# U.S. TARIFF REFUND INTELLIGENCE REPORT

*A Complete Action Guide for U.S. Importers Following the Supreme Court's  
Historic IEEPA Ruling*

**BREAKING: February 20, 2026**

The Supreme Court ruled 6–3 that President Trump's IEEPA-based tariffs are unconstitutional. Up to \$175 billion in duties paid by U.S. importers may now be recoverable.

*Learning Resources, Inc. v. Trump · Trump v. V.O.S. Selections*

**\$175B**

**Estimated potential refunds**

*Penn Wharton Budget Model*

**6–3**

**Supreme Court majority**

*Chief Justice Roberts*

**180 Days**

**CBP protest window**

*Clock is already running*

This free preview includes Chapters 1, 2, and 3. The full 7-chapter report — including the complete step-by-step filing process, deadline calendar, 30-day action plan, and professional selection guide — is available at [tariffrefundguide.org](https://tariffrefundguide.org)

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## What's in the Full Report

### Chapter 4

#### Step-by-Step Filing Process

A complete 7-step walkthrough of how to file your IEEPA tariff refund protest through CBP's ACE portal, including document checklists, form numbers, and common mistakes to avoid.

### Chapter 6

#### Your 30-Day Action Plan

A day-by-day, team-by-team roadmap for the next four weeks, covering finance, legal, and operations, with specific action items for each stage.

### Chapter 5

#### Critical Deadlines & Timelines

A full deadline schedule for every refund program — protest windows, drawback periods, FTA claim limits — and a triage framework for prioritising entries when time is short.

### Chapter 7

#### Working with Brokers & Attorneys

How to select the right legal and customs representation, fee structures, what to ask before signing, and red flags to avoid as professional demand surges post-ruling.

Get the full 7-chapter report at:

**[tariffrefundguide.org](https://tariffrefundguide.org)**

*Also includes: Appendix A (Deadline Calendar) · Appendix B (Document Checklist) · Appendix C (CBP Form Reference) · Appendix D (Glossary)*

## CHAPTER ONE

# What Today's Ruling Means for Importers

*A plain-English breakdown of the Supreme Court's landmark decision*

## 1.1 The Decision at a Glance

On the morning of February 20, 2026, the United States Supreme Court issued its long-awaited ruling in two consolidated cases — *Learning Resources, Inc. v. Trump* and *Trump v. V.O.S. Selections* — holding, by a 6–3 vote, that President Trump's use of the International Emergency Economic Powers Act (IEEPA) to impose sweeping tariffs on imports from nearly every country in the world was unconstitutional.

The decision was authored by Chief Justice John Roberts and joined by Justices Neil Gorsuch, Amy Coney Barrett, Sonia Sotomayor, Elena Kagan, and Ketanji Brown Jackson. Justices Clarence Thomas, Samuel Alito, and Brett Kavanaugh dissented.

*“The President asserts the extraordinary power to unilaterally impose tariffs of unlimited amount, duration, and scope. Those words cannot bear such weight.”*

— Chief Justice John Roberts, Majority Opinion, Feb. 20, 2026

Chief Justice Roberts concluded that IEEPA — a 1977 statute enacted to give the president emergency authority over foreign commerce — simply does not contain the word “tariff” and cannot be read to confer unlimited power to tax imports. The majority noted that no president before Trump had ever used IEEPA to impose any tariffs, let alone tariffs of this magnitude.

The ruling is a major loss for an administration that has made tariffs central to its economic and foreign policy agenda. As of December 2025, the government had collected approximately \$129 billion in revenue specifically from IEEPA-based tariffs. The broader tariff collection rate had reached \$30 billion per month — roughly four times the pre-Trump level.

## 1.2 Which Tariffs Are Struck Down

The ruling does not invalidate all of the Trump administration's tariffs. It specifically targets those imposed under IEEPA authority. The following categories are affected:

Tariff Category	Status After Ruling	Basis
Reciprocal / “Liberation Day” tariffs (country-by-country, 10%–34%)	STRUCK DOWN	IEEPA executive orders
25% fentanyl tariffs on Canada, China, Mexico	STRUCK DOWN	IEEPA emergency authority
Section 232 steel & aluminum tariffs	STILL IN FORCE	Trade Expansion Act §232
Section 301 tariffs on Chinese goods	STILL IN FORCE	Trade Act of 1974 §301
New 10% global tariff (announced today)	STILL IN FORCE (new)	Trade Act of 1974 §122

**CRITICAL**

The new 10% global tariff that President Trump announced hours after the ruling — imposed under Section 122 of the Trade Act of 1974 — is a separate legal authority and is NOT subject to today’s ruling. Importers should not expect automatic relief on this new duty.

## 1.3 What the Court Said — and Did Not Say — About Refunds

Here is the most important practical point for importers: the Supreme Court’s majority opinion was entirely silent on the question of refunds. It struck down the tariffs but offered no guidance on whether, when, or how the government should return the billions of dollars already collected.

Justice Kavanaugh, writing in dissent, flagged this directly. He warned that the United States “may be required to refund billions of dollars to importers who paid the IEEPA tariffs” but added that the process is “likely to be a mess.” He further noted that because the IEEPA tariffs had been used to facilitate trade deals, the court’s decision could generate uncertainty regarding those agreements.

*“The Court says nothing today about whether, and if so how, the government should go about returning the billions of dollars that it has collected from importers.”*

— Justice Brett Kavanaugh, Dissenting Opinion, Feb. 20, 2026

Speaking at the White House shortly after the ruling, President Trump signaled that his administration does not plan to proactively issue refunds. When asked whether the government

would honor refund claims, he stated the matter would need to be “litigated for the next two years.”

**KEY  
POINT**

Because the government is unlikely to issue refunds voluntarily, importers must file formal claims through the appropriate CBP channels. This is not optional — inaction means forfeiting your right to recovery.

## 1.4 Market and Political Context

The tariff decision represents one of the most significant judicial setbacks for any U.S. president on a domestic economic policy in decades. Markets responded positively: stocks rallied on news of the ruling. The European Union stated it was “carefully analyzing” the decision, while Canada’s trade minister described it as reinforcing Canada’s position that IEEPA tariffs were “unjustified.”

President Trump harshly criticized the ruling and the justices in the majority — including his own appointees, Gorsuch and Barrett — calling the decision “a disgrace” and the justices “unpatriotic.” He announced plans to impose a new 10% global tariff under a different statutory authority (Section 122 of the Trade Act of 1974) within hours of the ruling, signaling that the trade conflict is far from over.

For importers, the political volatility underscores the urgency of acting now, while the legal ground is clear. Future tariff actions under different statutes may not be subject to the same constitutional challenge, and the window to recover IEEPA-specific duties is time-limited.

## 1.5 Summary: What This Means for Your Business

**BOTTOM  
LINE**

The IEEPA tariffs you paid since early 2025 were collected under an authority the Supreme Court has now declared unlawful. You may be entitled to a full refund of those amounts, plus interest. But you must file a claim — the government will not pay automatically. The chapters that follow tell you exactly how.

The remainder of this report provides a complete, step-by-step framework for identifying your eligible duties, choosing the right refund pathway, preparing your documentation, meeting your deadlines, and working with the professionals who can maximize your recovery.

**CHAPTER TWO**

# The Four Refund Mechanisms Available to Your Business

*Understanding the legal pathways for duty recovery*

## 2.1 Overview

U.S. law provides several formal mechanisms through which importers can recover customs duties that were overpaid, misapplied, or — as in the case of today's ruling — collected pursuant to authority the government did not legally possess. The four primary pathways are: (1) the CBP Protest, (2) Duty Drawback, (3) the Post-Entry Amendment, and (4) the FTA Post-Importation Claim. Each has distinct eligibility criteria, filing procedures, and deadlines.

For the purpose of recovering IEEPA tariffs invalidated by today's ruling, the CBP Protest is the primary and most broadly applicable vehicle. The other three mechanisms provide additional recovery opportunities depending on your specific import history.

## 2.2 Mechanism One: CBP Protest (CBP Form 19)

### What It Is

A Protest is a formal administrative challenge filed directly with U.S. Customs and Border Protection (CBP) contesting the assessment of duties, taxes, or fees on a specific import entry. It is the foundational remedy for any importer who believes duties were improperly charged.

After today's ruling, a Protest is the most direct path to recovering IEEPA tariffs. By filing CBP Form 19, your business formally requests that CBP reliquidate the affected entries at the correct (zero IEEPA tariff) rate and refund the excess duties collected.

### How It Works

1. CBP liquidates your import entry (formally finalizing the duty assessment).
2. You file a Protest within 180 days of the liquidation date, citing the unconstitutionality of the IEEPA tariff as the basis for the claim.
3. CBP reviews the Protest and either approves (allowing the claim and issuing a refund) or denies it.
4. If denied, you may file a further Protest or appeal to the U.S. Court of International Trade.

**IMPORTANT**

CBP has previously indicated it would prepare to waive protest deadlines for IEEPA tariff claims if the tariffs were found unlawful. Monitor official CBP guidance at [cbp.gov](https://www.cbp.gov) for any administrative relief announcements that may extend or simplify the filing process.

## Key Features

- Applies to all IEEPA-based tariff payments on liquidated entries.
- 180-day filing window from the date of liquidation.
- Filed electronically through CBP’s Automated Commercial Environment (ACE) portal.
- Can be filed by a licensed customs broker on your behalf.
- Interest accrues on the refund amount if CBP takes extended time to process.

## 2.3 Mechanism Two: Duty Drawback

### What It Is

Duty Drawback allows importers to recover up to 99% of duties, taxes, and fees paid on imported merchandise that is subsequently exported from the United States or destroyed under CBP supervision. This is the most widely used duty recovery mechanism in the U.S. and predates today’s ruling entirely.

### Three Types of Drawback

Type	When It Applies	Key Requirement
<b>Manufacturing Drawback</b>	Imported goods used in U.S. manufacturing; finished product is then exported.	Records linking imports to production and export.
<b>Unused Merchandise Drawback</b>	Imported goods exported in their original, unaltered condition.	Proof of export within 5 years of import.
<b>Rejected Merchandise Drawback</b>	Imported goods found to be defective or non-conforming and returned/destroyed.	CBP-supervised destruction or documented return.

### Relevance to IEEPA Tariff Recovery

If your business imported goods subject to IEEPA tariffs and subsequently exported those goods or finished products derived from them, you may have a drawback claim on top of, or instead of, a Protest. Drawback allows recovery regardless of whether the underlying tariff was

legally valid — it operates on the principle that export-linked imports should not bear domestic duties.

Drawback claims have a generous five-year filing window, making them relevant for shipments going back to 2021 — well before IEEPA tariffs were introduced. For businesses with significant export operations, drawback should be evaluated in parallel with the Protest process.

**STRATEGY  
NOTE**

Drawback and Protest are not mutually exclusive. For IEEPA tariff entries where goods were also exported, you may be able to pursue both pathways. Work with a licensed drawback specialist to determine which produces the greater recovery.

## 2.4 Mechanism Three: Post-Entry Amendment (PEA)

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### What It Is

A Post-Entry Amendment allows an importer to correct errors in a customs entry that has been filed but not yet liquidated by CBP. Common corrections include errors in tariff classification (HTS code), declared value, or quantity — and, critically, the failure to claim an applicable trade preference or the incorrect assignment of a duty rate.

### Relevance to IEEPA Tariff Recovery

For import entries that have not yet been liquidated, a PEA is the appropriate vehicle to remove the IEEPA tariff component before it becomes final. Once CBP liquidates the entry, the only remaining remedy is a Protest. A PEA filed before liquidation is administratively simpler and can prevent the duty from being assessed at all.

### Key Features

- Must be filed within 270 days of the original entry date, and before liquidation.
- Filed through ACE by your customs broker.
- Stops the IEEPA duty from being assessed on entries that have not yet been finalized.
- Also useful for correcting HTS classification errors, value overstatements, and missed FTA preferences discovered during an import audit.

## 2.5 Mechanism Four: FTA Post-Importation Claim (CBP Form 4106)

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### What It Is

If your goods qualify for preferential duty treatment under a U.S. Free Trade Agreement — such as USMCA (with Canada and Mexico), KORUS (South Korea), or any of the 18 other FTAs — but you failed to claim that preference at the time of import, you may file a post-importation claim to recover the difference between the standard rate paid and the zero or reduced FTA rate.

## Relevance to Today's Ruling

This mechanism is particularly relevant for imports from Canada and Mexico, which were subject to the 25% IEEPA fentanyl tariffs now struck down. Even if those IEEPA tariffs are recovered through a Protest, you may have a separate FTA claim for the base MFN duty rate if USMCA preferences were not claimed. An import audit may reveal layered overpayments across multiple programs.

## Key Features

- Must be filed within 1 year of the date of importation — the shortest deadline of the four mechanisms.
- Filed on CBP Form 4106.
- Requires a valid certificate or certification of origin from the producer or exporter at the time of filing.
- Can be combined with a Protest for the IEEPA tariff component.

## 2.6 Choosing the Right Pathway

For most businesses recovering IEEPA tariffs, the decision tree is straightforward:

Situation	Primary Pathway
Entry has liquidated; IEEPA tariff was assessed.	CBP Protest (Form 19) — within 180 days of liquidation.
Entry has NOT yet liquidated.	Post-Entry Amendment — before liquidation / within 270 days.
Goods were subsequently exported or used in exported product.	Duty Drawback — within 5 years of import date.
Goods from Canada/Mexico/FTA partner; FTA preference not claimed.	FTA Post-Importation Claim (Form 4106) — within 1 year.
Multiple conditions apply.	Consult a trade attorney; multiple pathways may stack.

Important: A single shipment may qualify for more than one recovery pathway. For example, an IEEPA tariff paid on Canadian goods that were later re-exported may be eligible for both a Protest (recovering the unconstitutional IEEPA tariff) and a Drawback claim (recovering the remaining duties based on the export). A thorough audit is essential to maximize recovery.

## CHAPTER THREE

# Eligibility Criteria & Key Requirements

*Who qualifies, what documentation you need, and how to confirm your imports are covered*

## 3.1 Which Imports Are Covered

To be eligible for a refund of IEEPA tariffs under today's ruling, the duties in question must have been assessed pursuant to one of the specific executive orders issued by President Trump under IEEPA authority. The two main categories are:

IEEPA Tariff Category	EO Reference	Countries / Scope	Rate
<b>Reciprocal / Liberation Day tariffs</b>	E.O. April 2, 2025 ("Liberation Day")	All countries (country-specific rates)	10%–34%
<b>Fentanyl emergency tariffs</b>	E.O. Early 2025	Canada, China, Mexico	25%

If your import entries from approximately April 2025 through today show tariff lines coded to these executive orders, those duties are presumptively eligible for refund via Protest. Your customs broker can identify the relevant entries by searching your entry history in ACE for IEEPA-designated tariff lines.

Note: The 25% IEEPA tariffs on Canada and Mexico were separate from, and in addition to, any Section 232 or Section 301 duties that may also apply. Only the IEEPA component is affected by today's ruling. Other duty components remain due.

## 3.2 General Eligibility Requirements by Program

Program	Eligibility Conditions	Deadline
<b>CBP Protest (IEEPA tariffs)</b>	Entry must have liquidated. Protest filed within 180 days of liquidation. Duties must have been assessed under IEEPA authority.	180 days post-liquidation
<b>Post-Entry Amendment</b>	Entry NOT yet liquidated. Amendment filed within 270 days of entry date. Error must be documentable.	270 days from entry / before liquidation

Program	Eligibility Conditions	Deadline
Duty Drawback	Imported goods must be exported or destroyed under CBP supervision. Records linking import to export maintained.	5 years from import date
FTA Post-Importation Claim	Goods qualify for FTA preference. Valid certificate of origin obtained. Claim filed within 1 year.	1 year from import date

## 3.3 Documentation Requirements

### For CBP Protest (IEEPA Tariff Recovery)

This is the documentation you will need to file a successful Protest recovering IEEPA tariffs:

- Entry Summary (CBP Form 7501) — confirms entry number, liquidation date, HTS classification, and duty amounts paid.
- Commercial Invoice — confirms declared value, country of origin, and description of goods.
- Bill of Lading or Air Waybill — confirms shipment details and importer of record.
- Evidence of IEEPA tariff assessment — the specific duty line on the entry coded to the relevant executive order (your broker can identify this).
- Protest form (CBP Form 19) — completed with entry number, date of liquidation, amount protested, and legal basis for the claim.
- Legal basis statement — a brief written explanation citing the Supreme Court’s ruling in *Learning Resources, Inc. v. Trump / Trump v. V.O.S. Selections* as authority for the protest.

### For Duty Drawback

- All Protest documentation (above), plus:
- Export documentation — proof of export such as Electronic Export Information (EEI) filing confirmation, export bill of lading, or carrier export records.
- For manufacturing drawback: Bill of materials or production records showing the imported merchandise was used in the manufactured export product.
- Drawback entry form — filed through ACE.

### For FTA Post-Importation Claims

- CBP Form 4106 completed in full.

- Certificate of origin or certification of origin from the producer or exporter — in the format required by the relevant FTA.
- Entry Summary (CBP Form 7501) for the original entry.
- Supporting documentation demonstrating the goods meet the applicable rules of origin.

## 3.4 What Is Not Eligible

Not every import duty paid in the past year is recoverable under today’s ruling. The following categories are explicitly excluded:

Tariff Type	Why Not Eligible	Alternative?
<b>Section 232 steel &amp; aluminum tariffs</b>	Imposed under a separate statute not challenged in this case.	Separate legal challenge may be possible.
<b>Section 301 China tariffs</b>	Separate statutory authority; not part of today’s ruling.	Limited; consult trade counsel.
<b>New 10% Section 122 global tariff</b>	Imposed under the Trade Act of 1974 §122; separate authority.	Not currently eligible.
<b>Duties passed through to customers</b>	Importer may still claim, but complicated if costs were passed on.	Consult counsel; refund may still be possible.
<b>Protests filed after 180-day window</b>	Time-barred absent CBP waiver or court order.	Watch for CBP waiver announcement.

## 3.5 Special Considerations

### Importers Who Passed Costs to Customers

A significant legal question is whether importers who passed tariff costs through to their customers — by raising prices — retain the right to claim a refund. Justice Kavanaugh’s dissent flagged this as a complicating factor, noting that “some importers may have already passed on costs to consumers or others.”

Under U.S. customs law, the importer of record is the party who paid the duties and is therefore the party legally entitled to claim a refund, regardless of whether those costs were subsequently passed through. However, this area may be subject to litigation or congressional action. Until further guidance is issued, importers should file protective Protests to preserve their rights, and consult legal counsel on any downstream commercial implications.

### Goods Imported Through Intermediaries

If you purchased goods from a U.S.-based distributor rather than importing directly, you are generally not the importer of record and therefore not directly entitled to file a CBP Protest. In this case, you should work with your supplier to ensure they file the appropriate claims, and negotiate contractually for the tariff refund to flow back to you as part of your purchase agreement.

## Small Importers

There is no minimum threshold for filing a Protest. If your business paid even a few thousand dollars in IEEPA tariffs, a Protest is worth filing — the process is well-established and the filing cost (usually covered by your customs broker as part of ongoing service) is typically far lower than the potential refund.

If your business imported goods between approximately April 2025 and February 20, 2026 that are subject to IEEPA reciprocal tariffs or the 25% Canada/China/Mexico fentanyl tariffs, you are almost certainly eligible to file a Protest. The next chapter walks you through exactly how to do it.