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MEMORANDUM
March 25, 2026

BY ELECTRONIC MAIL

FROM: Olsson Frank Weeda Terman Matz PC

RE: IEEPA Tariff Refunds – ACE Account Setup, ACH Enrollment, and Reporting Requirements

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Our Customs and Trade practice group has been receiving requests from numerous clients who have paid IEEPA tariffs to assist with navigating U.S. Customs and Border Protection's Automated Commercial Environment (ACE), the primary electronic platform for processing all import and export trade data. ACE is the single-window system for submitting entry summaries, manifests, cargo release information, post-release corrections, and partner government agency (PGA) data.

CBP will process IEEPA tariff refunds exclusively through the new CAPE system (currently under construction) within the ACE Portal, with all refunds issued electronically via ACH (no paper checks since February 6, 2026). Active ACE Portal access and ACH enrollment using a U.S. bank account are mandatory prerequisites for receiving refunds when CAPE launches; CBP reports 330,566 importers paid IEEPA duties but only ~21,000 have completed ACH setup.

Required ACE Actions
Importers must complete three steps to confirm eligibility and prepare for CAPE processing:

1. **ACE Portal Account** – Verify active importer account status with access to relevant entry summaries. New registrations require internal approvals.
2. **ACH Refund Enrollment** – Submit ACH application via ACE Portal's ACH Refund Authorization tab, linking a U.S. bank account (foreign IORs must designate U.S. account).
3. **Generate Key Reports** – Run reports to quantify IEEPA exposure and liquidation status:
    - **ES-003 Entry Summary Line Tariff Details** (identifies Chapter 99 IEEPA duties)

- **ES-702 Official Notice of Extension, Suspension and Liquidation** (tracks 180-day protest deadlines per Judge Eaton's March 20 order)

Judge Eaton's March 20 *Atmus Filtration* order requires importers to monitor liquidations and file 180-day protests where no reliquidation agreement exists with CBP. CAPE Phase 1 excludes AD/CVD, FTZ, and certain liquidated entries, making ACE reports essential for identifying protest-eligible entries. Without ACE access, neither CAPE claims nor protest deadlines can be confirmed or met.

Our team can assist with:

- Verifying ACE account status and resolving access issues
- Completing ACH enrollment
- Generating and interpreting ES-003/ES-702 reports
- Identifying entries requiring 180-day protests

Reply to this email to schedule a call to discuss your ACE status or request assistance with these requirements.

OFW:jrr/dc