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THE IEEPA REFUND SELF-SERVE KIT

How to file your own CAPE declaration — *without a broker, a lawyer, or a retainer.*

Version 1.2 · April 2026 · 18 pages · Plain-English guidance for U.S. importers who paid IEEPA tariffs between Feb 1 and Apr 30, 2025.

This kit exists because filing your own IEEPA tariff refund through CBP's CAPE portal is easier than the industry wants you to believe. If you read it carefully, follow the steps, and keep decent records of your entry summaries, you can file without ever hiring us. If it turns out your situation is messy — multiple brokers, lost entry numbers, or a refund large enough that the Cash Now advance looks good — you know where to find us.

Either way, the money is yours. This document is free. Share it.

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The one-paragraph explanation

Between February 1 and April 30, 2025, U.S. importers paid duties on goods under tariffs imposed by executive order using the International Emergency Economic Powers Act (IEEPA). In late March 2026 a federal court ruled those specific IEEPA-derived tariff lines were unlawfully imposed and ordered U.S. Customs and Border Protection to refund them. CBP opened the Customs Administrative Processing & Entry (CAPE) portal in late April 2026 to accept refund declarations. If you imported under those codes during that window, you can file a declaration in CAPE, CBP will validate against your entry summaries, and — subject to their review — issue a refund plus statutory interest. That's the whole thing.

The rest of this kit is the detail: who qualifies, how to pull your CBP Form 7501 entry summaries, how to set up a CAPE account, and exactly what to enter on each screen of the declaration.

Are you eligible? A 60-second screen

Answer all five questions. If any is a “no,” you are probably not eligible to file under the current CAPE procedure. If all five are “yes,” proceed to Section 03.

01. Our company was listed as the **Importer of Record** on one or more CBP entries between Feb 1, 2025 and Apr 30, 2025.
02. At least one of those entries included HTSUS lines assessed under the IEEPA-derived tariff codes identified in CBP’s April 2026 CAPE guidance (9903.01.24 through 9903.01.76, plus the 9903.88 variants).
03. The duties were actually paid to CBP (not held in bond, not abandoned at the port, not the subject of a pending protest that has not been withdrawn).
04. We have access to our entry summaries — CBP Form 7501 or equivalent broker records — or can retrieve them from our customs broker within two weeks.
05. Our company is still in good standing with CBP (no active suspensions, no unresolved liquidated damages cases tied to those entries).

*Note: if you were the **consignee** but not the importer of record — for example, your customs broker filed under their own IOR number on your behalf — you are almost certainly not the entity CBP will refund. The money goes to the IOR. You need to recover it from them contractually, not through CAPE.*

What you need before you start

Gather this before you open the CAPE portal. Trying to hunt things down mid-filing is how mistakes happen.

IDENTITY

- Your company's legal name, exactly as registered with CBP.
- Your Importer of Record (IOR) number. This is either your IRS EIN with a 2-digit suffix (e.g. 12-3456789-00) or, for non-resident importers, your CBP-assigned number.
- A U.S. business address on file with CBP that can receive paper correspondence.
- A working email address and mobile phone for CAPE's 2-factor authentication.

ENTRIES

- A list of every entry number (also called *entry summary number*) filed between Feb 1 and Apr 30, 2025 that included an IEEPA-assessed line.
- The corresponding CBP Form 7501 for each entry — ideally as a searchable PDF. Scanned images work but are slower.
- The port code where each entry was filed (four-digit code on line 1 of the 7501).
- The total duties paid per entry, broken out by HTSUS line.

BANKING

- A U.S. bank account in your company's legal name. CAPE issues refunds only via ACH direct deposit; no checks, no wires, no third-party accounts.
- Routing and account numbers — keep these in a password manager, not a spreadsheet.

Getting your entry summaries (CBP Form 7501)

You have three paths. Use whichever gets the cleanest data fastest.

A. ASK YOUR CUSTOMS BROKER

The fastest option for most importers. Email your broker and request “all CBP Form 7501 entry summaries filed on our behalf with date of entry between February 1, 2025 and April 30, 2025, as searchable PDFs or a CSV export.” A competent broker will have these ready within 48 hours. If yours stalls or asks for a fee, escalate — they are contractually required to give you your own records.

B. PULL THEM FROM ACE

If you have a CBP Automated Commercial Environment (ACE) Secure Data Portal account with the Entry Summary role, you can pull them yourself. Log in, go to *Reports > Standard Reports > ES-001*, set the date range, and export to CSV. Cross-reference entry numbers against your own records before filing.

C. FILE A CBP FOIA REQUEST

Last resort — use this only if your broker is unresponsive and you don't have ACE access. CBP FOIA turnaround is typically 3–6 weeks, which may push you past the current CAPE filing window. Submit through foiaonline.gov and reference “entry summaries filed under Importer of Record [your IOR number] between 2025-02-01 and 2025-04-30.”

Creating a CAPE portal login

CAPE is accessed through the standard CBP trade portal with an additional role. If you already have an ACE Secure Data Portal account, you can add the CAPE role in minutes. If you're starting from scratch, the full account setup takes about 20 minutes plus one business day for CBP to verify your IOR match.

STEP BY STEP

01. Navigate to the CBP trade portal and select "Create Account." Choose the "Trade Community" account type.
02. Enter your IOR number exactly as it appears on your CBP Form 5106. A mismatch here is the #1 reason accounts fail verification.
03. Complete the identity-proofing flow. CBP uses a third-party identity verification service; have a government-issued photo ID for the responsible officer ready.
04. After CBP sends the verification confirmation email, log back in and request the CAPE role under *My Profile > Account Roles > Add Role > CAPE Declaration Filer*.
05. Enable 2-factor authentication. CAPE will not let you submit a declaration without it.
06. Before you start a declaration, run the CAPE eligibility pre-check. It takes five minutes and will tell you up front if CBP's system can match your IOR to entry summaries in the affected window. If it can't, stop and resolve that before filing.

Filing your declaration, field by field

The CAPE declaration form is organized into five sections. We'll walk through each one. Everything in monospace is a literal field name as it appears in the portal.

SECTION	WHAT IT ASKS FOR	COMMON MISTAKES
1. Declarant	Your IOR number, legal entity name, responsible officer, and mailing address.	Office email address, your customs broker here. The declarant is
2. Basis	Legal basis for refund — select “Duty Free In-Bond (DFIB) or Section 301 option. Those are different	DFIB or Section 301 option. Those are different
3. Entries	Itemized list of each entry summary you're requesting refunded, plus a list of entries you're requesting refunded, plus a list of entries you're requesting refunded.	Entry number, date of entry, and entry type
4. Amount	Total duties you're requesting refunded, plus a list of entries you're requesting refunded, plus a list of entries you're requesting refunded.	Have a specific reason to over
5. Attest	An officer of the importer signs under penalty of perjury that the data is accurate and the parties are employed by the	The signatory is an officer of the company

The 232 / 301 / IEEPA disambiguation trap

This is the single most common error we see in rejected declarations, and it's worth its own section. The tariff landscape in 2025 included three separate, overlapping tariff authorities:

Section 232 — National security tariffs on steel, aluminum, and certain derivative products. Still in force. **Not refundable under CAPE.**

Section 301 — Tariffs on specific products from China authorized by the U.S. Trade Representative. Partially in force; some exclusions. **Not refundable under CAPE.**

IEEPA tariffs — The universal and reciprocal tariffs imposed by executive order starting February 2025. These are the tariffs the court vacated. **Refundable under CAPE, and only these.**

On most CBP Form 7501s for entries in the affected window, you will see multiple tariff lines stacked together. The IEEPA-derived line will appear with a 9903.01.xx or 9903.88.xx HTSUS code. **Only the duty amounts paid on those lines are eligible for refund.** If you include amounts from a 232 or 301 line in your CAPE declaration, CBP will reject the whole declaration, not just the erroneous portion.

When in doubt: open your 7501, find every line starting with 9903, and confirm whether the fourth and fifth digits identify it as an IEEPA action (.01.xx or .88.xx in the current window). Everything else stays out of your CAPE filing.

What CBP actually reviews (and how long it takes)

After you submit, your declaration lands in one of three review tracks based on how clean the data match is:

Fast-lane (est. 30–60 days) — Your entries match CBP’s internal records cleanly, no flagged lines, signed by a verified officer. Most IORs with clean books end up here. Refund plus interest arrives by ACH.

Standard review (est. 60–120 days) — One or more entries required a human reviewer to resolve minor discrepancies — a port code that didn’t auto-match, an amount that differed by a few dollars from the system-of-record. You may get a single Request for Information (RFI) letter. Answer it within 15 days to stay in the lane.

Extended review (est. 120+ days) — Something didn’t reconcile — duplicate entry numbers, flagged IOR, amounts that don’t match 7501s on file, entries still in protest status, or signer verification failure. Expect multiple RFIs. This is where most refunds get stuck, and it’s the reason people hire us.

Interest. CBP pays statutory interest from the date of entry to the date of refund, at the quarterly IRS underpayment rate. For most 2025 entries this works out to roughly 4–5% annualized, compounded. It is not huge — but it is real, and it is automatic. You do not need to claim it.

When to call a licensed customs broker

This kit is written to get a straightforward IOR through a straightforward refund. It is not a substitute for a licensed customs broker or trade attorney when your situation gets messy. Specifically, stop and call a pro if any of the following are true:

- You filed under multiple IOR numbers during the affected window (acquisitions, subsidiaries, or an IOR change mid-year).
- Any of your entries were *reconciliation-flagged* under CBP's Reconciliation Prototype.
- You are a drawback claimant and your IEEPA duties were already included in a filed drawback claim.
- Your entries were subject to a protest, a prior disclosure, or a focused assessment.
- The total refund is large enough that the difference between a broker filing it and you filing it yourself is immaterial to you — and the risk of a rejected filing isn't.
- You are a non-resident importer without a U.S. bank account in your legal name.

A licensed customs broker filing for you typically costs between \$400 and \$1,200 per declaration, depending on complexity. That is in the same ballpark as our per-declaration fee floor of \$895 (or 1.5% of the refund, whichever is greater). The difference is whether you want a relationship with a broker who will keep working your entries across multiple CBP processes, or a one-shot fix for this specific refund. Both are reasonable choices.

FAQ — ten questions we get most

01. Is this definitely legal now? The court ruling wasn't appealed?

The Federal Circuit decision vacating the IEEPA-derived tariff lines became final in March 2026. CBP opened CAPE specifically to comply with the order. You are not filing a novel theory — you are filing under the process the agency itself published.

02. Do I have to file, or will CBP refund me automatically?

CBP will not refund you automatically. You must file a declaration in CAPE. Refunds are issued only to IORs who affirmatively claim them, per CBP's April 2026 guidance.

03. What's the filing deadline?

CAPE is currently accepting declarations with no published hard cutoff, but CBP has signaled the window will close once the refund caseload clears — likely late 2026 or early 2027. Do not wait.

04. Can I file one declaration covering all my entries or do I need one per entry?

One declaration per IOR covers all eligible entries for that IOR within the affected window. You itemize each entry inside the single declaration.

05. What if my refund is only a few thousand dollars? Is it worth the hassle?

If your total eligible duty paid is under ~\$3,000, the time and friction of filing may not be worth it for you personally — but it is your money and you are allowed to claim it. The kit takes about four hours end-to-end for a first-time filer.

06. I used a freight forwarder, not a customs broker. Same process?

Freight forwarders typically work through a licensed customs broker. You need to track down which broker actually filed your entries — that's who has your 7501s.

07. Can Recoup file for multiple of our subsidiaries at once?

Yes. We can file one declaration per IOR in a bundle. Each IOR is a separate CAPE submission; CBP does not permit consolidation across IORs.

08. What about state-level refunds?

There are none. IEEPA tariffs are a federal duty collected by CBP and refunded by CBP. State import taxes are a separate matter.

09. Do I need to amend my 2025 federal income tax return?

Probably yes, if you previously deducted the paid IEEPA duties as a cost of goods sold expense. Consult your CPA; we are not tax advisors.

10. What happens if my declaration is rejected?

CBP issues a Rejection Notice with a code explaining why. For most procedural errors, you can correct and resubmit. For substantive errors (wrong basis, duplicate claim, ineligible IOR), you may need to file a protest or an administrative appeal.

Glossary

ACE	Automated Commercial Environment. The CBP portal where trade filings live.
CAPE	Customs Administrative Processing & Entry. The refund submission portal opened in April 2026.
CBP	U.S. Customs and Border Protection.
Declarant	The entity submitting a CAPE declaration. Must be the importer of record.
Entry summary	CBP Form 7501. The document filed at entry showing what was imported, under which HTSUS lines, and how much duty was paid.
HTSUS	Harmonized Tariff Schedule of the United States. The 10-digit product classification codes.
IEEPA	International Emergency Economic Powers Act. The statute used to impose the reciprocal tariffs that the court vacated.
IOR	Importer of Record. The legal entity responsible to CBP for an entry.
Liquidation	CBP's formal final calculation of duties owed on an entry. Entries in the CAPE window are mostly already liquidated.
Protest	A formal administrative challenge to a CBP decision, filed on CBP Form 19.
RFI	Request for Information. A CBP letter asking for additional documentation on a filing.
Statutory interest	Interest CBP pays on refunds, calculated at the IRS underpayment rate.

When Recoup is the right call

We built this kit because we think the honest baseline is: most importers can file their own CAPE declaration if they're willing to spend an afternoon on it. If you do, great. We have no interest in being paid to fill in a form you could have filled in yourself.

Recoup becomes the right call in two scenarios, and only two:

Scenario one — you want someone else to do it. You're busy, you have a nontrivial refund at stake, and the opportunity cost of your time spent chasing 7501s is higher than our filing fee. We file the declaration for you at **\$895 per IOR, or 1.5% of the refund, whichever is greater** — so small refunds pay the flat \$895 floor and larger refunds scale gently at 1.5%. You pay nothing until CBP pays you.

Scenario two — you want the money now. CBP's review timeline is 30 to 120+ days. Our Cash Now advance purchases 85% of your expected refund upfront, typically within five business days of an executed engagement. We take the CBP review risk; you take the cash. The fee is tiered by the size of your expected refund: **10% of the advance for refunds up to \$50,000, 8% for refunds from \$50,000 to \$250,000, and 6% for refunds above \$250,000.** Netted at wire — no interest, no per-day clock, no recourse against you if CBP denies.

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Recoup LLC provides administrative preparation for IEEPA tariff refund recovery. CBP filings are executed through licensed customs brokers. We are not a law firm and do not provide legal, tax, or investment advice. Cash Now advances are non-recourse purchase-of-claim transactions, not loans.

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