

US opens portal for tariff refund claims

By [Michael Cohn](#)

Published April 20, 2026, 4:48 p.m. EDT
Updated April 21, 2026, 9:17 a.m. EDT
4 Min Read



Advance you
Save 40%

Donald Trump *Kent Nishimura/Bloomberg*

The Trump administration has opened an online portal where businesses can file their claims for refunds on the tariffs they paid under the emergency powers that the Supreme Court has since ruled unconstitutional.

In February, the Supreme Court found President Trump's executive order imposing tariffs under the International Emergency Economic Powers Act of 1977 [violated Congress's taxing power under the Constitution](#). The administration has since begun using other statutory authorities to justify tariffs on other countries, although those too are facing court challenges. In the meantime, the administration announced last month that it was [building a portal](#) where companies would be able to apply for refunds on the tariffs they had already paid.

The [portal](#), operated by U.S. Customs and Border Protection, opened on Monday, although it has [reportedly](#) already experienced some glitches and error messages on its first day of operation. The CAPE system (short for Consolidated Administration and Processing of Entries) is designed to consolidate refunds of IEEPA duties, including interest, rather than processing refunds on an entry-by-entry basis, according to the website. This is only the first phase, and CBP plans to add more functionality in later phases for more complicated scenarios.

"April 20 is effectively the kickoff of the 'IEEPA refund process,'" said Luis Abad, tax principal, trade and customs, at KPMG's Washington national tax office, in a statement. "The Supreme Court has ruled, the CAPE system is now live, and billions in deemed 'unlawful' tariffs are available for recovery. Importers that move quickly with diligent and accurate data-backed CAPE Declarations could see cash refunds in as little as 60 to 90 days. But this is not simply a box-checking exercise: the data gathering and validation process is exacting, CBP's compliance scrutiny will be rigorous, and mistakes can be costly. The real winners will be the companies using technology-enabled recovery strategies to capture every eligible dollar and optimize cashflow while minimizing work and risk."

Importers of record and customs brokers can file a CAPE Declaration using a .CSV file through their web-based ACE Secure Data Portal account rather than using an Automated Broker Interface to file a CAPE Declaration, according to the CBP web page.

"There are basically four components to the CAPE system," said Jon Barooshian, a partner at the law firm Saul Ewing in Boston, during an interview last month. "There's the claim portal, where brokers and importers of record will enter data for each and every product they've imported. It's going to be a massive amount of data because each container and box has to get logged in separately. Then the claim portal will make sure the data was input correctly, and if so, it goes into what's called their mass processing system to verify the data. And then it goes into the review and liquidation or reliquidation component, which is basically designed to strip away the IEEPA coding from each claim. And then the final part is where, once that's done, they recalculate your refund, or what you actually owe at the end of the day. And they're trying to do this for about \$170 billion worth of product."

AI for CFOs: A guide for accountants who support CFOs and financial leaders

AI is shifting CFOs to forward strategy. Accountants are essential partners for successful adoption.

PARTNER INSIGHTS FROM INTUIT QUICKBOOKS

CBP said importers and authorized brokers should anticipate that valid IEEPA refunds will generally be issued within 60 to 90 days following acceptance of the CAPE Declaration, unless a compliance concern requires further CBP review. "However, certain scenarios, such as entries that are extended, suspended or under review, and warehouse entries, will maintain their liquidation status with validated refunds issued at liquidation," according to the website.

Barooshian noted that the government generally has a year to "liquidate" a claim, a process in which it can review it and decide if the claim is valid or if the importer owes more money. When the government liquidates a claim, the importer then has 180 days to file an administrative protest that

allows them to preserve their right to challenge the amount of the tariff. Once importers file a protest, then they have two years before they need to file a claim in the Court of International Trade for a refund.

"For many business owners, tariffs have been among the biggest — if not the biggest — operating challenge they have faced over the last several years," said Charles Clevenger, a principal at UHY, a Top 50 Firm based in Michigan. "Thus, the possibility of tariff refunds has certainly been welcome news. However, recovering these funds has opened an additional layer of questions around what the process will actually look like, what is needed to file and how long it will take — among other things."

Clevenger said it's imperative for importers and brokers who are requesting IEEPA duty refunds through CAPE have the following in place:

An ACE Portal account: Importers of Record and authorized brokers must have an established ACE Secure Data Portal account.

Refund banking information: Refund recipients must use the ACE Portal account to provide bank account information so CBP can issue electronic refunds.

A CAPE Declaration: The IOR or authorized broker must submit the CAPE Declaration through the ACE Portal.

"Refund eligibility and refund readiness are not the same," said Clevenger. "Although it is a simplified electronic refund system, hurdles like incomplete portal access, missing bank information or unorganized data can significantly hinder the receipt of your refund. Start preparing your ACE account before CAPE Phase 1 begins."



Michael Cohn

Editor-in-chief, AccountingToday.com

Michael Cohn, editor-in-chief of AccountingToday.com, has been covering business and technology for a variety of publications since 1985. Prior to... [Read full bio](#)



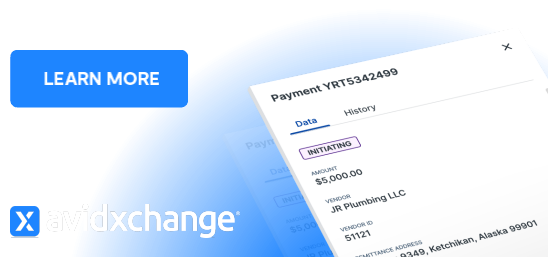
For reprint and licensing requests for this article, [click here](#).

TAX TARIFFS INTERNATIONAL TAXES TRUMP ADMINISTRATION SCOTUS

TRENDING

- 1 Short seller targets AQR backer over tax-loss harvesting
- 2 Tech news: Xero announces Xero OS
- 3 SEC's power to recoup illicit profits challenged at Supreme Court
- 4 The 2026 Fastest-Growing Firms

5 On the move: CBIZ names new CIO/CTO



MORE FROM ACCOUNTING TODAY

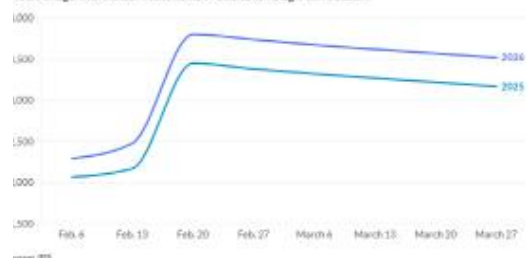
Tax season 'progressing smoothly,' says IRS

The Internal Revenue Service is providing 'outstanding service' this season, according to CEO Frank Bisignano.

Apr 3, 2026

The gap holds steady

The average individual income tax refund through tax season



IRS creates online tax debt tool

The Internal Revenue Service introduced an online Tax Debt Help tool, the day after the tax deadline, to help taxpayers understand and resolve their tax debts.

Apr 16, 2026



IRS CEO touts successful tax season despite cutbacks

Frank Bisignano testified on Tax Day during a Senate hearing about this past filing season and how IRS operations were affected by the new tax deductions.

Apr 15, 2026



4M Trump accounts created so far

Over a million tax-favored accounts are eligible for a \$1,000 contribution by the government.

Mar 31, 2026



Treasury gives DHS employees an extra month for their taxes

Department of Homeland Security staff who are affected by the current shutdown now have until May 15 to file and pay their taxes.

Apr 2, 2026



AI is delivering tangible benefits this tax season

From spotting anomalies to enhancing accuracy to streamlining client communication, tax preparers are no longer being bogged down by operational inefficiencies.

Apr 14, 2026



Like what you see? Make sure you're getting it all

Accounting Today is a leading provider of online business news for the accounting community, offering breaking news, in-depth features, and a host of resources and services.

FOLLOW US



[About Us](#)

[Help Center](#)

[Contact Us](#)

[The Magazine](#)

[RSS Feed](#)

[Privacy Policy](#)

[Subscription Options](#)

[Enterprise Subscriptions](#)

[Subscription Agreement](#)

[Content Licensing/Reprints](#)

[Advertising/Marketing Services](#)

[AI Policy](#)



© 2026 Arizent. All rights reserved.