Tariff Refund Data Checklist

Structured for Exposure Discovery First, Litigation Readiness Second

Tier 1 — Exposure Discovery Pack (Must Gather Immediately — First 72 Hours)

Objective: Identify refund-eligible entries, quantify exposure, and preserve protest eligibility.
These are the minimum data sources required to build a complete universe of affected entries.

A. CBP / ACE / Broker Systems (Primary Source of Truth)

These define the official legal record of duties paid.

Required:

- CBP Entry Summary (Form 7501)
- CBP Entry Form (Form 3461)
- ACE Entry Summary Line-Level Data Export
- ACE Financial Reports and Duty Payment Records
- ACE Entry Universe Reports (all entries where company was Importer of Record)
- ABI Entry Summary Query Outputs (from broker or ACE)
- HTSUS codes applied to entries, especially:
  - 9903.01.xx (IEEPA drug trafficking tariffs)
  - 9903.02.xx (IEEPA reciprocal tariffs)

Critical purpose: Identifies exactly which entries qualify · Quantifies refund exposure · Establishes legal foundation of claim

B. Entry Timeline and Deadline Tracking Data

Required to determine eligibility windows.

Required:

- Entry dates
- Entry summary filing dates
- Liquidation dates (scheduled and actual)
- Protest filing deadlines (180 days from liquidation)
- Post Summary Correction eligibility window (pre-liquidation)

Best practice: Create a centralized "Entry Exposure Register"

C. Proof of Duty Payment

Required to prove importer actually paid duties.

Required:

- CBP Periodic Monthly Statements (PMS)
- ACH payment confirmations
- Broker duty disbursement invoices
- Bank payment records tied to CBP duty payments
- ACE account financial transaction reports

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Purpose: Establish legal entitlement to refund.

D. Core Commercial Shipment Documentation

Required to validate entry accuracy, classification, and valuation.

Required:

- Commercial invoices
- Packing lists
- Bills of lading / air waybills
- Certificates of origin
- Purchase orders
- Advance Ship Notices (ASNs)

Purpose: Confirms product identity · Confirms origin · Confirms value and duty basis

E. Broker Communications and Unstructured Entry Records ("Dark Data")

Critical for reconstructing missing entries and identifying hidden exposure.

Required:

- Broker email communications
- PDF entry packets sent via email
- Broker entry spreadsheets or summaries
- Attachments containing entry documentation not stored in ERP

Purpose: Often contains entries missing from ERP or internal systems · Essential for exposure completeness

F. Internal Financial Exposure Data (Estimate Refund Value)

Required to quantify total recovery opportunity.

Required:

- Duty expense GL accounts
- ERP landed cost records
- Accounts payable broker invoices
- Duty expense allocation reports
- Entry-level duty reconciliation reports

Purpose: Quantifies financial exposure · Supports refund calculations

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Tier 2 — Litigation-Grade Defensibility Pack (Required for PSCs, Protests, and Court Recovery)

Objective: Fully defend refund claims against CBP scrutiny or litigation.

These data sources become critical once exposure is identified and recovery begins.

A. Post-Entry Filing and Legal Process Records

Required:

- Post Summary Corrections (PSC) filings and confirmations
- CBP Protest filings (Form 19)
- Protest attachments and evidence packages
- CBP protest decisions and denial notices
- CBP Forms:
    - CF-28 Requests for Information
    - CF-29 Notices of Action
    - Liquidated damages notices

Purpose: Establish procedural compliance and preserve legal rights.

B. Importer-of-Record Authority and Legal Standing Documentation

Required:

- Customs bond documentation
- Broker Power of Attorney
- Importer-of-Record entity documentation
- EIN associated with entries
- ACE account ownership and access records

Purpose: Proves importer legal entitlement to refunds.

C. Product Classification and Origin Defensibility Data

Required:

- Bills of Materials (BOMs)
- Technical specifications and product composition data
- HTS classification determination documentation
- Supplier origin declarations
- Manufacturing origin affidavits
- Origin calculation worksheets (including U.S. content calculations if applicable)

Purpose: Defends classification and tariff applicability.

D. Valuation and Pricing Documentation

Required:

- Transfer pricing documentation (if related parties)
- Royalty and licensing agreements affecting customs value
- Assists documentation (tooling, engineering contributions)
- Supplier contracts with tariff pricing clauses

Purpose: Defends declared customs value.

E. Internal Cost Absorption and Pricing Evidence ("Pass-Through Defense")

Increasingly critical due to government scrutiny.

Required:

- Product pricing history
- Margin analysis
- Internal cost allocation records

- Customer invoices and pricing records
- Cost accounting records
- Duty absorption accounting documentation

Purpose: Defends importer's entitlement to refund.

F. Special Situations and Edge Case Documentation

Required depending on importer operations.

Required if applicable:

- Foreign Trade Zone (FTZ) admission records
- Reconciliation entries
- Entry corrections and amendments
- Credit memos tied to entries
- In-transit shipment documentation
- Maintenance, Repair, and Operations (MRO) procurement records

G. Refund Payment Readiness

Required to receive refund funds.

Required:

- ACH enrollment confirmation in ACE
- Bank account verification in CBP systems
- Financial institution linkage records

Final Summary — Tier Intent

Tier	Purpose	Priority	Users
Tier 1	Exposure discovery and refund estimation	Immediate	Finance, compliance, executives
Tier 2	Legal defensibility and recovery execution	After exposure identified	Legal, customs counsel, compliance

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Most Important Insight (Strategic Reality)

Tier 1 identifies **how much money exists.**

Tier 2 determines **whether you actually recover it.**

Most importers fail because Tier 1 data is fragmented across:

- Brokers
- ACE
- ERP systems
- Email attachments
- Finance systems

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