

Tariff Refund Data Glossary & Checklist

Phase 1: Exposure Discovery (The "First 72 Hours" Pack)

Objective: To quickly identify which import entries are eligible for a refund, calculate the total dollar amount at stake, and ensure no legal deadlines are missed.

Core Customs & System Records

ACE (Automated Commercial Environment): The primary system used by U.S. Customs and Border Protection (CBP) and the trade community to track and report import data.

CBP Entry Summary (Form 7501): The official legal record of an import, containing details on duties paid, classification, and value.

CBP Entry Form (Form 3461): The initial document used for the release of goods from customs custody.

ACE Entry Summary Line-Level Data: A granular digital export from ACE that breaks down every individual item (line) within a larger shipment.

ABI (Automated Broker Interface): The electronic system your broker uses to transmit entry data to CBP.

HTSUS (Harmonized Tariff Schedule of the United States): The code system used to classify goods; specifically, codes starting with 9903.01.xx or 9903.02.xx often trigger the special tariffs eligible for these refunds.

Timeline & Payment Verification

Liquidation: The final "closing" of an entry by CBP. This date is critical because it starts the clock for filing a protest.

Protest Filing Deadline: A firm 180-day window following the liquidation of an entry during which you must file a legal challenge to recover funds.

Post Summary Correction (PSC): A method to correct entry data electronically before the entry has officially liquidated.

Periodic Monthly Statement (PMS): A consolidated report showing all duties paid via the ACH (Automated Clearing House) system for a given month.

Commercial & "Dark Data" Sources

Commercial Documentation: The standard set of "shipping papers," including Invoices, Packing Lists, Bills of Lading, and Certificates of Origin, used to verify the identity and value of the products.

Dark Data: Information stored in unstructured formats, such as PDF entry packets or spreadsheets attached to broker emails, which may contain entries missing from your internal ERP system.

Phase 2: Litigation-Grade Defensibility

Objective: *To provide the high-level evidence required to defend your refund claims against government scrutiny or in a court of law.*

Legal & Procedural Records

CBP Protest (Form 19): The formal legal document filed to contest a CBP decision and request a refund.

CF-28 (Request for Information): A formal inquiry from CBP asking for more details about your goods or their value.

CF-29 (Notice of Action): A notification that CBP has taken a specific action, such as changing a duty rate or denying a claim.

Customs Bond: A financial guarantee that ensures all duties and taxes will be paid to the government.

Power of Attorney (POA): The legal authorization allowing a customs broker to act on your behalf.

Technical & Financial Justification

Bill of Materials (BOM): A detailed list of components and raw materials used to verify the product's origin and classification.

Manufacturing Origin Affidavit: A sworn statement from the manufacturer confirming where the goods were actually made.

Transfer Pricing / Assists: Documentation regarding the pricing between related companies or "assists" (like free tooling provided to a factory) that affect the legal valuation of the goods.

Pass-Through Defense (Cost Absorption): Records such as margin analysis and pricing history used to prove that the importer "absorbed" the tariff cost rather than passing it on to their customers.

Summary of Priorities

Tier	Goal	Primary Users
Tier 1	Identify how much money is owed to you.	Finance, Compliance, Executives
Tier 2	Prove why you are legally entitled to it.	Legal, Customs Counsel