



**U.S. Customs and  
Border Protection**

MEMORANDUM FOR: Dominic Mancini  
Deputy Administrator  
Office of Information and Regulatory Affairs  
Office of Management and Budget

THROUGH: Antoine McCord  
Chief Information Officer  
Department of Homeland Security

FROM: Susan S. Thomas  
Executive Assistant Commissioner  
Office of Trade  
U.S. Customs and Border Protection  
Department of Homeland Security

**SUSAN S  
THOMAS**

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SUBJECT: Emergency Request under the Paperwork Reduction Act Regarding Court-Ordered Refunds under the International Emergency Economic Powers Act

This memorandum requests emergency approval, pursuant to the Paperwork Reduction Act (PRA), from the Office of Management and Budget (OMB), Office of Information and Regulatory Affairs (OIRA), for the U.S. Customs and Border Protection (CBP) collection of information titled, Court-Ordered Refunds under the International Emergency Economic Powers Act (IEEPA), which constitutes a new collection. The Department of Homeland Security (DHS), on behalf of CBP, is seeking a new collection for importers to provide CBP with information necessary to comply with orders from the Court of International Trade (CIT).

CBP requires information from affected importers to the United States to implement the CIT's orders on an emergency basis because "the use of normal clearance procedures is reasonably likely to prevent or disrupt the collection of information." CBP cannot reasonably comply with the normal clearance procedures because public harm is reasonably likely to result if normal clearance procedures are followed due to this unanticipated event.<sup>1</sup>

On February 20, 2026, the U.S. Supreme Court ruled in *Learning Resources, Inc. v. Trump* that all tariffs imposed by the President under IEEPA, which CBP has collected pursuant to the President's Executive Orders and associated provisions in the Harmonized Tariff Schedule of the United States (HTSUS) since February 3, 2025, were unlawful. *Learning Res., Inc. v. Trump*,

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<sup>1</sup> DHS is seeking emergency approval pursuant to OMB's regulations implementing the PRA at 5 C.F.R. § 1320.13, *Emergency processing*.

146 S. Ct. 628 (2026). In so holding, the Supreme Court affirmed the August 29, 2025, judgment of the U.S. Court of Appeals for the Federal Circuit (CAFC) in *V.O.S. Selections, Inc. v. Trump*, which in turn had affirmed-in-part, vacated-in-part, and remanded-in-part the May 28, 2025, decision of the CIT in that case. *V.O.S. Selections, Inc. v. United States*, 772 F. Supp. 3d 1350 (Ct. Int'l Trade 2025), *aff'd in part, vacated in part, remanded sub nom. V.O.S. Selections, Inc. v. Trump*, 149 F.4th 1312 (Fed. Cir. 2025), *cert. granted*, 146 S. Ct. 73 (2025), and *aff'd sub nom. Learning Res., Inc. v. Trump*, 146 S. Ct. 628 (2026). On March 2, 2026, the CAFC issued its formal mandate to the CIT. Mandate, *V.O.S. Selections, Inc. v. Trump*, No. 2025-1812 (Fed. Cir. Mar. 2, 2026).

On March 4, 2026, the CIT ordered in *Atmus Filtration, Inc. v. United States* “that, with respect to any and all unliquidated entries that were entered subject to the IEEPA duties, U.S. Customs and Border Protection is hereby directed to liquidate those entries without regard to the IEEPA duties,” and “[a]ny liquidated entries for which liquidation is not final shall be reliquidated without regard to IEEPA duties.” *Atmus Filtration, Inc. v. United States*, 2026 WL 616128 (Ct. Int'l Trade Mar. 4, 2026). On March 5, 2026, the CIT amended its March 4, 2026, order in *Atmus Filtration, Inc. v. United States* to clarify that it applies to entries made “subject to the IEEPA duties imposed by the Executive Orders considered by the Supreme Court in *Learning Resources, Inc. v. Trump*.” *Atmus Filtration, Inc. v. United States*, 2026 WL 679285 (Ct. Int'l Trade Mar. 5, 2026). On March 6, 2026, the CIT suspended its March 4, 2026, order, as amended, “to the extent that it directs immediate compliance,” to allow CBP time to develop an automated tool capable of processing the unprecedented volume and value of refunds covered by the CIT order. *Atmus Filtration, Inc. v. United States*, 26 WL 661636 (Ct. Int'l Trade Mar. 6, 2026).

On March 20, 2026, the CIT again amended its Amended Order of March 5, 2026, to clarify that it applies to “any and all unliquidated entries that were entered subject to IEEPA duties” as well as to any such “liquidated entries for which liquidation is not final,” provided, however, that “nothing in this order addresses issues concerning duty free de minimis treatment under 19 U.S.C. § 1321 that are otherwise before this Court” in *Axle of Dearborn, Inc. v. Department of Commerce* No. 25-00091 (Ct. Int'l Trade filed May 16, 2025). Order, *Atmus Filtration, Inc. v. United States*, No. 26-01259 (Ct. Int'l Trade Mar. 20, 2026). The CIT’s March 20, 2026, order continued to suspend the Amended Order of March 5, 2026, “to the extent that it requires immediate compliance,” and ordered that the government file another status report on March 31, 2026, “describing the progress Customs has made toward the completion of a process to issue refunds of IEEPA duties paid with interest,” and join another closed settlement conference with the Court later the same day to further discuss the same. Order, *Atmus Filtration, Inc. v. United States*, No. 26-01256 (Ct. Int'l Trade Mar. 20, 2026). In accordance with this order, the government submitted a detailed status report and attended a closed settlement conference on March 31, 2026. On April 6, 2026, the plaintiff in *Atmus Filtration, Inc. v. United States* filed a notice of voluntary dismissal in its case, which the CIT granted on April 8, 2026.

On April 7, 2026, the CIT lifted the stay on *Euro-Notions Florida, Inc. v. United States*, CIT Ct. No. 25-00595, another pending case challenging the IEEPA duties, and issued an injunctive order substantively identical to its March 4, 2026, order, as amended, in *Atmus Filtration, Inc.* Accordingly, the *Euro-Notions Florida, Inc.* case has replaced the *Atmus Filtration, Inc.* case as

the test case for the IEEPA refund process. On April 8, 2026, the CIT issued an order in *Euro-Notions Florida, Inc.* ordering the government to file another status update on April 14, 2026, regarding CBP's progress on the IEEPA duty refund process and join another closed settlement conference with the Court later the same day.

DHS and CBP have initiated the development of the Consolidated Administration and Processing of Entries (CAPE) tool to handle the volume of tariff refunds anticipated in the timeframe required by the CIT. While the CIT has not set a timeframe to date, the Court has signaled that refunds be issued as quickly as possible because of the accrual of interest. Further, while the order to refund IEEPA duties with interest is currently suspended "to the extent that it requires immediate compliance," the CIT is closely monitoring CBP's progress to timely complete the development of CAPE and can lift the suspension of its order at any time.

The CAPE tool will be accessed through CBP's Automated Commercial Environment (ACE), which is the CBP-operated system used to report, manage, process, and track U.S. imports and exports.

The tariffs assessed under IEEPA from February 3, 2025, to February 24, 2026, total an estimated \$166 billion, with over 53 million entry summaries requiring processing in order to issue accurate refunds with required interest. Prior to CAPE, refunds were reviewed and processed entry summary-by-entry summary. Given the volume and values of the entries affected by the CIT order, CBP is unable to process the refunds owed in a timely or efficient manner using the existing process. The CAPE tool allows CBP to process multiple entry summaries by the same importer on a single submission, which will lead to a single refund for a given importer rather than multiple refund transactions. Importers are able to file as many CAPE Declarations as they need. Thus, potentially thousands of refund transactions can be consolidated into a single payment that is directly deposited into an importer's account (or the account of their designated party) on file. While this process may result in the collection of some information duplicative of that already in CBP's possession, CAPE will facilitate the timely, efficient, and accurate refund of duties collected under IEEPA in compliance with the CIT order.

### *Emergency Justification*

#### **1. Unanticipated Event**

While CBP has been following the cases brought to the CIT, the CAFC, and the U.S. Supreme Court, the Agency was unsure what the ultimate decisions would be and the timeframe for corrective action in the event of an adverse decision against the Agency. It would have been premature for DHS/CBP to initiate a new collection of information under the normal process and notice/comment publication timelines required by the Paperwork Reduction Act prior to the court order.

#### **2. Public Harm Is Reasonably Likely to Result if Normal Clearance Procedures Are Followed**

The CIT has ordered CBP to refund monies owed to parties who imported into the United States and paid duties pursuant to IEEPA. Following normal PRA clearance procedures would unduly delay the refunding of those duties and would be economically harmful to the affected importers. Delaying the speedy refund process to go through normal PRA process that is in place to protect them would only harm them by delaying the refunds. After the emergency clearance period is over, CBP will undergo the normal PRA process to request public comment on any changes that could further improve the process for importers. While the CIT has not established a deadline for refund issuance at this time, delay for the time necessary to pursue the regular process would likely be violative of the court's future deadlines. CBP files Declarations with the CIT every 1 to 2 weeks, which are publicly available, and where the Agency is expected to report and document all progress on CAPE development.

### **3. Conclusion**

Following the normal clearance procedures under the PRA would prevent the implementation of the CIT's order to refund duties collected under IEEPA as quickly as possible.

As discussed, CBP certifies that this request meets the requirements of 5 C.F.R. § 1320.13(a) and it is vital that this revised collection be implemented immediately because: (1) this information is essential to the mission of the Agency and (2) this information is necessary prior to the timeframes established under the PRA.

Thank you for your consideration.

Upon approval and after implementation of this collection, CBP will undergo the normal PRA process, including providing the opportunity for public comment, to renew the collection authority within six months or will discontinue the collection of this information.

Please contact Executive Director Brandon Lord at 202.325.6432 with any additional questions or concerns.