

TUESDAY - MAY 12

2026 Tariff Response Planning



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Today's Topics

- Tariffs Right Now ... ?
- Looking Forward

IEEPA/CAPE Tariff Refunds

On April 20, the CAPE Refund tool launched in ACE, allowing for submission of certain entries under Phase 1. CAPE-ageddon didn't seem to happen. Minor delays, but most people were able to successfully submit for the majority of their entries

As of May 11, some importers report seeing Phase 1 Refunds beginning to show up in bank accounts.

ACE Reports ES-022, REV-603, and REV-615 provide some visibility on CAPE Refunds and Status.

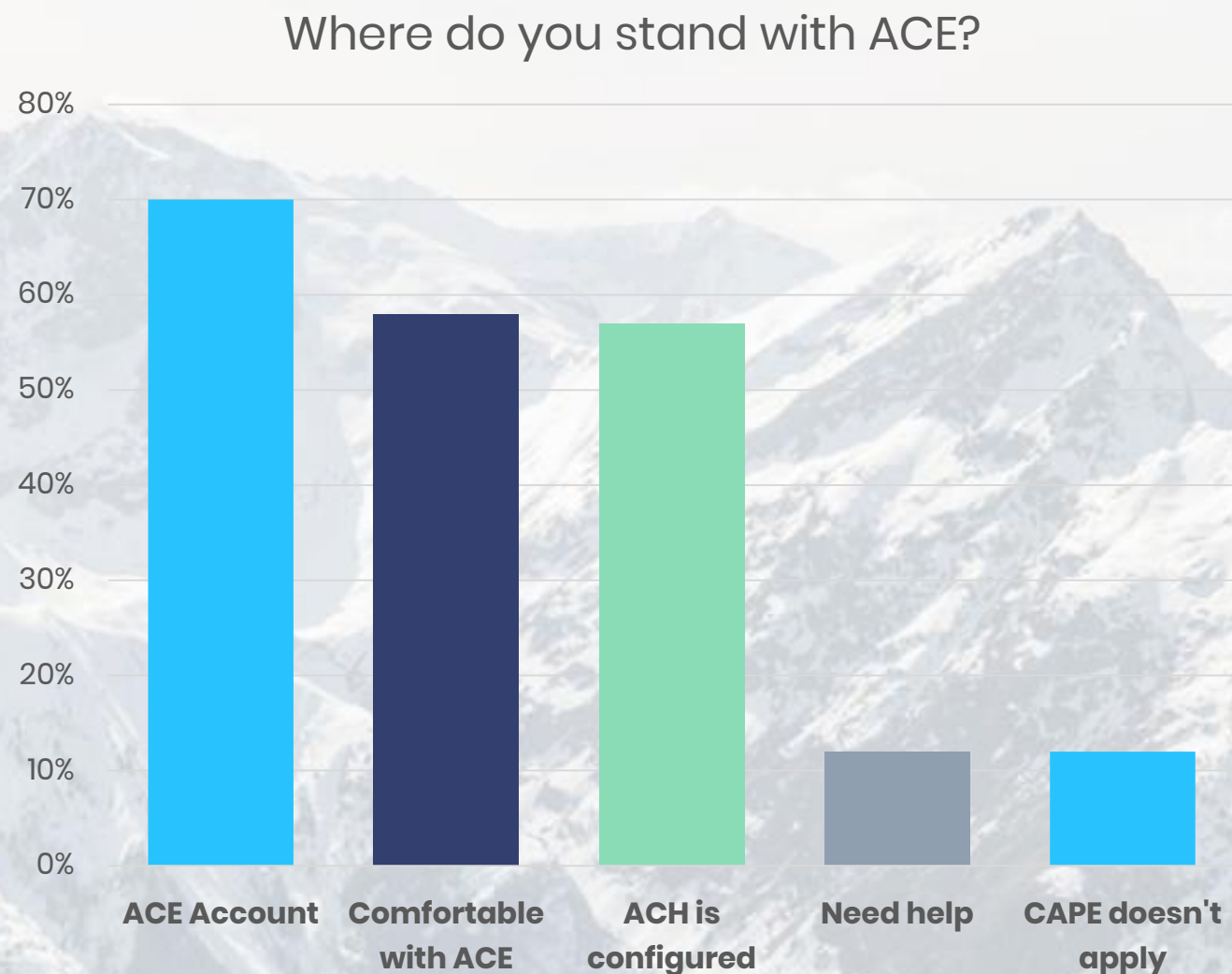
A 6th Progress Report from CBP is due today, May 12, by 12pm EST

Where do you stand with ACE?

Poll results from Star USA Webinar, April 14, 2026

In preparation for the April 20 CAPE launch, we polled our audience on their preparedness for CAPE Refunds. 525 people responded live.

- 70% said they had an active ACE Account
- 58% said they were comfortable with navigating ACE
- 57% said their ACH was configured
- 12% said they needed professional support
- 12% said CAPE doesn't apply to them



CAPE Reports in ACE

ES-022 CAPE Entry Summary Report

- Provides CAPE Status by Entry Number with total amounts for Refund + Interest for CAPE Submissions
- The only Refund Status I'm seeing is "Transmitted", or else blank, and only for some Entries
- Not all Importers nor all entries will have a status

REV-603 Trade Refund Report

- Provides Refund Status, Secondary Status, and Total Refund Amount for CAPE Submissions
- Watch out for "Double-counting" lines in the Total Refund Amount Summary
- Only shows for submissions with a status; won't show for submissions that haven't reached that stage in the process

REV-613 ACH Rejected Funds Report

- Should show ACH Rejection statuses (but I can't confirm or deny)

REV-615 CAPE Details Refund Report

- Breakdown of Entries by deposit
- Look up using Refund ID from REV-613

Today's Date	5/11/2026	
Total Refunds	5	
Total Refund Amount	\$84,215,067.22	
Refund ID	Payee ID	Company Name

Registration Question: How are refunds via UPS, FedEx, DHL, etc. being handled?



If refunds are issued to FedEx, we will issue refunds for IEEPA tariffs paid to the shippers and consumers who originally bore those charges.

More info: • [FedEx](#)
• [UPS](#)
• [DHL](#)

1. Carrier must have acted as the IOR on the shipment
2. Carriers will file CAPE Declarations as the IOR
3. Carriers “will pass on the refund to the party that originally paid”, “no further action needed”

If you don't know if the carrier was the IOR, check your documentation or contact the provider directly.

POLL QUESTION

CAPE Refunds have started – where do you stand?

A We are seeing evidence of our CAPE Refunds happening (i.e., ES-022, REV-603, – 615, Bank Statements, etc.)

B We have yet to file, but plan to.

C We are not yet seeing evidence of our CAPE Refunds.

D CAPE Refunds don't apply to me.

Section 122

On May 7th, the Court of International Trade (CIT) ruled the 10% Section 122 Tariff unlawful but declined to issue a broad injunction.

As of today, Section 122 is in effect for all but 2 private importers and the State of Washington.

Section 122 will remain in effect until it expires as a matter of law on July 24, unless extended by Congress.

Sections 232 & 301

Section 232 was revamped in April and slated to continue thru Jan 2028. Further adjustments to 232 scope and impact are likely, but probably not like what we saw in 2025.

Section 301 is expected to stand in for IEEPA and Section 122 tariffs; we expect to see more coming from the Administration in the coming months, introducing new tariffs, new methods of application, and the like.

Sections 232 and 301 are much more legally resilient, and both have existed in some form since 2018 – nearly a decade.



Tariff Impact on Exports & more

A question came in on “How might recent events impact US exports? This topic isn’t mentioned in similar webinars” – and I figured I’d speculate a bit.

We’ve already seen various retaliatory measures taken against the U.S. over the last year – from China to EU to Mexico & Canada, and everywhere else.

Part of it has been in response to tariffs, but also geopolitics, military actions, public statements, and a series of other things ranging from severe to inconsequential.

From what I’m seeing: most of this is being measured on the scale of global economies; meanwhile, many small & medium enterprise are struggling to balance day-to-day demands.

Look to economists to forecast business impacts.

POLL QUESTION

How are you doing?
(Choose any/all that apply)

A 2026 feels better than 2025 so far.

B Please don't ask me that.

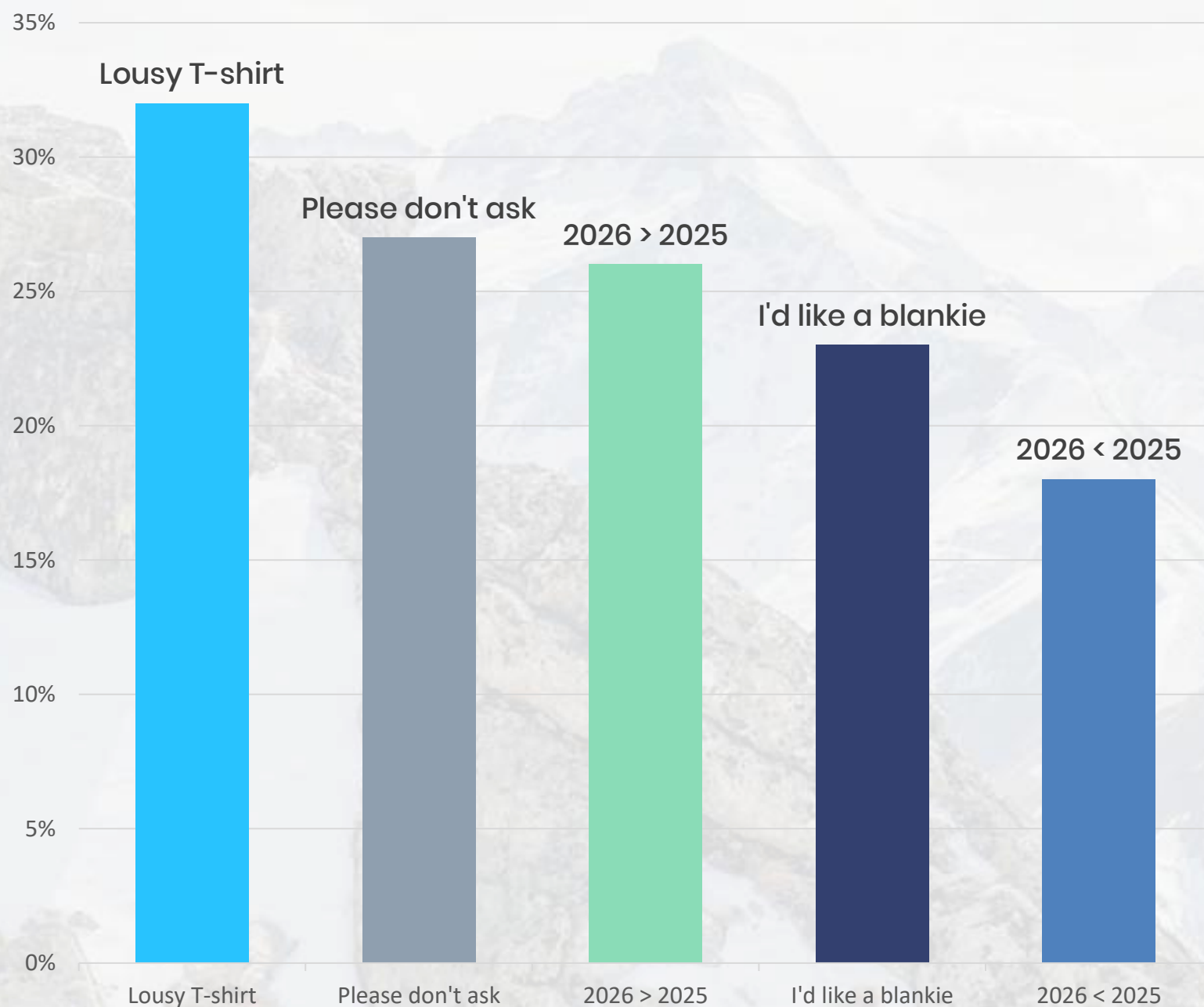
C 2026 feels worse than 2025 so far.

D Get me a blankie and my favorite stuffy, STAT

E I'd be interested in buying your ***I survived the tariffs and all I got was this lousy T-Shirt*** merch – not, like, yet, though. Later maybe?

APRIL POLL RESULTS

How are you doing?



Last month, 548 responded with:

- 32% wanted a lousy t-shirt. For most of us, that's about all we're going to get.
- 27% don't like being asked this question. I can only surmise it's because WE DON'T WANT TO THINK ABOUT THE ANSWER RIGHT NOW, MIKE, OKAY? **OKAY?**
- 26% felt like 2026 was better than 2025, so far. (That's not ominous, is it?)
- 23% want a blankie and a stuffy. Put me in this category.
- 18% think 2026 is worse than 2025, so far.

Preparing for what's next

The opposite of panic isn't calm, it's *preparation*

This past year has shined a light on the lack of preparedness across the international trade community.

I'd like to be done reacting, so the call to action here is to focus on your key decision points and frameworks for resolving outstanding risk areas.

Critical Focus Areas for the Trade Community:

1. Customs Valuation
 - [19 CFR 152](#); [ICP Customs Value](#); [ICP Customs Valuation Encyclopedia](#)
 2. HS Classification
 3. ECCN & ITAR Licensing
 - New landscape
 - Pay attention to your customers
 4. Partners & Service Providers
 - Brokers, Freight Forwarders, Vendors, etc.
-

Frameworking

SIMPLIFY

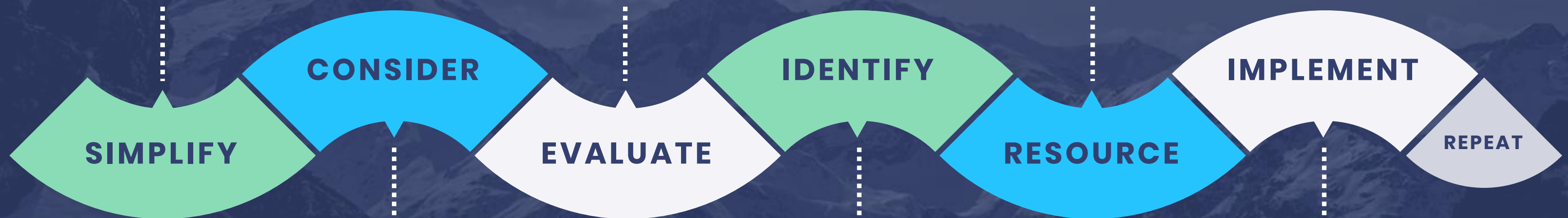
Pick 1 thing right now and focus on it. How does it work? What's it about? What is the goal? How is it achieved?

EVALUATE

Critically compare the standards against the practices. Is what you're doing achieving the good outcome? How does the road to bad look different from the road to good?

RESOURCE

Time, people & money, but also knowledge, headspace, mood, and many other factors influence success. Which ones are short and how short are they? You can trade time for money, or people for time.



CONSIDER

Sketch out what good and bad outcomes would look like in practice. Penalties, delays, not going home in tears, cost saving, "thank you".

IDENTIFY

Find the gaps between the good and bad outcomes. What looks different in each version? Which pieces can you influence or affect?

IMPLEMENT

Put changes into practice – to whatever degree you can achieve in whatever space you've got to do it. Revisit the other gaps on future iterations.

Valuation Example

SIMPLIFY: Customs Valuation

- Basis of Appraisal, Assists, Non-dutiable Charges; inability to use Transaction Value in related-party shipments.
- 19 CFR 152, ICPs on Customs Value & Valuation Encyclopedia

EVALUATE

Practices:

- Indefensible values
 - Lack of controlled process
- Standards
- Defensible values
 - Controlled process
 - Accurate Customs Valuation

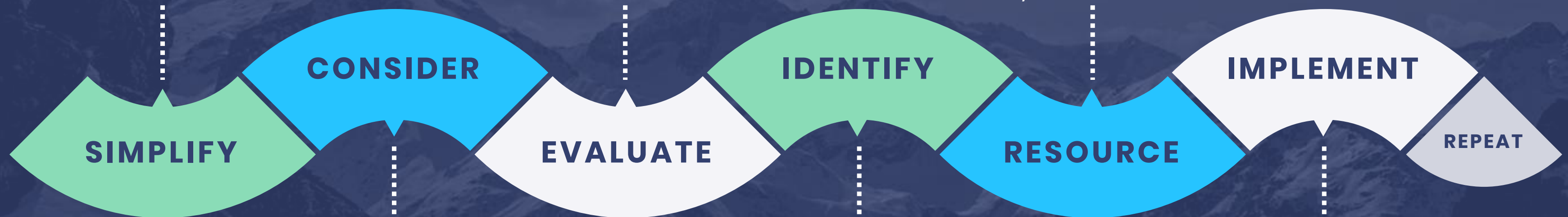
RESOURCE

Abundance:

- Knowledge
- Strong internal team
- Strong external partners

Constraints:

- Time
- Money



CONSIDER

Bad outcomes:

- IEEPA Refunds impact
- Penalty Risks
- Inaccurate duty position
- Expensive to fix

Good outcomes:

- Accurate price modeling
- Business decision making
- Sustainable practices

IDENTIFY

- Defensibility -> Valuation Study
- Processes -> Informed SOPs, Guides
- Accurate Values -> Successful Audit

IMPLEMENT

- Start working with partners; share knowledge & goals
- Set milestones along the way to “Comprehensive Solution”, things like “document production process” or “adjust supplier documentation”
- Make small, smart decisions and maintain momentum.

ECCN Example

SIMPLIFY: “Specially Designed”

- “Specially Designed” as defined in the EAR.
- Production & manufacturing.
- End-use & End-user

EVALUATE

Practices:

- E-commerce & Quick sales
- Absence of ECCN

Standards

- System controls
- ECCN Designations & Licenses
- Empowered Officials?

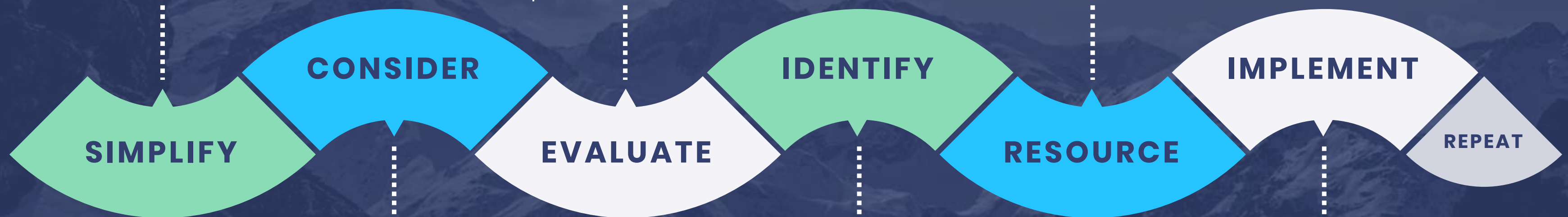
RESOURCES

Abundance:

- Caution
- Risk-aversion

Constraints:

- People
- Sales Timeline



SIMPLIFY

CONSIDER

EVALUATE

IDENTIFY

RESOURCE

IMPLEMENT

REPEAT

CONSIDER

Bad outcomes:

- Export without a license
- Significant penalties

Good outcomes:

- Properly licensed exports
- Savvy sales network
- Intentional growth in targeted markets

IDENTIFY

- System Controls → Cannot generate sales without ECCN
- ECCN Designations → Process flow for assigning ECCN to new items prior to sale
- Empowered Officials → Point of escalation with knowledge & authority

IMPLEMENT

- Start earlier in the process to preserve the sales timeline
- Compartmentalize tasks to involve more individuals, distribute responsibility but centralize decision-making
- Leverage the company’s risk-aversion to secure support & buy-in



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Thank You!

Stick around for some Q&A!



Customs Bonds: Why Requirements are Changing and How to Prepare

📅 Tuesday, June 9 at 1pm EST!



📌 CE Code for Today's Webinar

1 LCB/CCS/MCS credit available from watching [the recording](#) until 4/22/2027

