

Audit, Protect & Recover:

Your Tariff Exposure Action Plan

Session 2: Audit, Protect & Recover – Working Session

Facilitated by:

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Navigating the New Tariff Reality

A Three-Session Strategy Series for Manufacturers

01

Thursday, March 12 | 11:30 AM – 12:30 PM CT

The New Rules of U.S. Trade

The SCOTUS reset, what it actually changed (and what it didn't), the active tariff framework — Section 122 / 301 / 232 — the Iran geopolitical layer, and the three planning scenarios your business must model now.

02

Thursday, March 19 | 11:00 AM – 12:00 PM CT

Audit, Protect & Recover: Your Tariff Exposure Action Plan

IEEPA refund audit process and CBP filing deadlines, HTS cost mapping workshop, supplier contract stress-test, USMCA-qualifying alternatives — working session with your own data.

WE ARE HERE

03

Thursday, March 26 | 11:00 AM – 12:00 PM CT

Building Resilience: Planning for Post-July 24 and Beyond

Scenario A/B/C financial modeling, supply chain diversification roadmap, export readiness as a tariff hedge, preparing your lenders and board — and individual advisory follow-through from WBDC ITC and ILDEC.

Today: Audit, Protect & Recover

01

Session 1 Recap + Where You Stand

Quick homework check-in — what did you do this week?

5 min

02

IEEPA Refund Deep-Dive

Three entry buckets, 5-step audit, CBP ACE status update

15 min

03

HTS Cost Mapping Workshop

Map your top 20 SKUs — live working exercise

15 min

04

Supplier Stress-Test + USMCA Pivot

Contract review grid + near-shore sourcing pathways

15 min

05

Working Session + CBP Protest Pathways

Bring your data | Trade law referral + Q&A

10 min

Where Did We Land Last Week?

Session 1 Key Points

- SCOTUS struck down IEEPA 6-3 — but effective tariff rate barely moved
- Section 122 now active at 10% formal rate; 15% announced, pending proclamation [FC – verify EOB Wed 3/18]
- Section 232 and 301 fully intact — expanding to new sectors
- The 150-day clock: Section 122 expires July 24, 2026
- Three scenarios: A = 12–15%, B = 8–10%, C = 16–17%
- \$166B in IEEPA duties | likely 3,000+ firms filing [FC – verify EOB Wed 3/18]

Your Week-One Homework: ✓ or X?

- Convened your cross-functional team (finance, legal, ops, broker)
- Enrolled ACH banking details in CBP ACE portal
- Extracted CBP ACE data: 2025–Feb 2026 entries
- Identified entries with IEEPA HTS codes (9903.01.xx)
- Filed protests for liquidated entries within 180 days
- Mapped top 20 SKUs / suppliers by tariff exposure
- Downloaded the 5 Action Checklists from Session 1

Which Entries Are You Dealing With?

BUCKET 1

Unliquidated

✓ AUTOMATIC

CBP has not yet made its final duty determination — entry is still open.

ACTION:

No filing required. Automatic refund under the CIT order. Verify entry status in ACE portal.

Confirm ACH enrolled

BUCKET 2

Liquidated — Within 180 Days

⚠ FILE NOW

CBP finalized the duty amount but the 180-day protest window is still open.

ACTION:

File CBP protest (Form 19) immediately. Do not wait for the ACE system (~Apr 20). The 180-day clock does not pause.

This week — do not delay

BUCKET 3

Liquidated — Past 180 Days

✗ LITIGATION PATH

Entry finalized AND protest window has expired. Not covered by the March 4 CIT order.

ACTION:

Requires active CIT litigation. Engage trade counsel immediately. Build ROI model: estimated refund minus legal fees and time.

Trade counsel referral

Key Question: Has CBP finalized your entry? If not — automatic. Within 180 days — file protest NOW. Past 180 days — call trade counsel.

IEEPA Refund Audit: Your 5-Step Process

\$166B+

in IEEPA duties confirmed

1

Extract CBP ACE Data

Pull all entries 2025 – Feb 2026. Filter for IEEPA HTS codes (9903.01.xx series). Target 90%+ import coverage. Use broker portal or ACE export tool.

This Week**2**

Quantify IEEPA Duties Paid

Aggregate by HTS line, supplier, and product. Cross-check with ERP/purchase ledger. Flag individual exposures >\$50K for priority handling.

Week 1–2**3**

File Protests for Liquidated Entries Within 180 Days

Deadline: 180 days from liquidation date — does NOT wait for the ACE system. Critical for entries >6 months old. Do not delay.

Week 2–3 — URGENT**4**

Enroll ACH Banking Details in CBP ACE Portal

Refunds are ACH-only — no checks. Missing banking details = delayed refunds. Many importers already experiencing delays. Do this today.

This Week**5**

Prepare ACE Declaration for New CBP Refund System

CBP's new system launches ~April 20. List all entries and IEEPA duties paid. CIT suspended automatic enforcement March 6 while system is built. Your protest filings are your safety net.

**~April 20 [FC – verify EOB
Wed 3/18]**

CBP ACE Refund System + ACH Enrollment: CAPE Do This Today

ACE System Status

CBP suspended automatic enforcement of the March 4 refund order on March 6 while building new processing infrastructure. Target launch: ~April 20, 2026.

[FC – verify EOB Wed 3/18]

Your Protests Don't Wait

The 180-day protest window continues to run regardless of when the ACE system launches. File protests for liquidated entries NOW — do not wait for the system.

ACH Enrollment – URGENT

Refunds are ACH (direct deposit) ONLY. No paper checks will be issued. Thousands of importers have missing banking details on file. CBP cannot process their refunds.

ACH Enrollment – 3 Steps Right Now:

1. Log in to CBP ACE Secure Data Portal (ace.cbp.dhs.gov)
2. Navigate to Account Settings → Financial → ACH Banking
3. Enter or verify your company's ACH routing and account numbers

~ 330,000

importers paid IEEPA duties — most have not enrolled ACH

HTS Cost Mapping: Your Landed-Cost Baseline

Complete for your top 10–20 imported inputs. Focus on lines where Sec. 122 + 301/232 stack creates your highest combined exposure.

HTS Code	Product / Input Description	Country of Origin	Annual Import Value (\$)	Sec 122 Rate	Sec 301/232 Rate	Combined Duty Rate	Annual Duty Cost (\$)	USMCA Eligible?

 Subtotal the 'Annual Duty Cost' column to get your current tariff exposure baseline — the number that drives every action that follows.

Supplier Contract Stress-Test Grid

Review your top 10 supplier contracts. Flag contracts with no tariff-sharing clause for renegotiation. Prioritize suppliers >10% of input value.

Supplier Name	Country	% of Input Value	Tariff Pass-Through Clause?	Price Adjustment Clause?	Force Majeure Clause?	USMCA Eligible?	Action Required

 Flag every supplier with no tariff-sharing clause AND > 10% of input value — those are your priority renegotiations before July 24.

USMCA: Your Section 122 Exemption Opportunity

Goods that qualify under USMCA are EXEMPT from the Section 122 surcharge — this is a real, available cost advantage for Midwest manufacturers.

USMCA Qualifying Requirements

- Goods must originate in Mexico or Canada under USMCA rules of origin
- Minimum Regional Value Content (RVC): 60–75% depending on product and method
- Tariff classification change requirement must be met if RVC not used
- Certificate of Origin must be on file — supplier or self-certification
- Country of Origin verified: 'Made in Mexico / Canada' alone is NOT sufficient
- CBP may audit claims — documentation must be audit-ready

Your USMCA Action Steps

- Week 1** Pull supplier list — identify all Mexico and Canada sources
- Week 1–2** Request USMCA Certificates of Origin from each qualifying supplier
- Week 2** Audit RVC compliance for top 10 Mexico/Canada inputs by spend
- Week 2–3** Identify new Mexico/Canada sourcing alternatives for your highest Section 122-exposed inputs
- Ongoing** Target: 20% of high-exposure input value shifted to USMCA-qualifying sources within 90 days
- Ongoing** Monitor USTR [FC – verify EOB Wed 3/18] for any modifications to USMCA Chapter 32 exclusions

Near-Shore & Domestic Sourcing: Where to Start

Mexico

USMCA EXEMPT

KEY STRENGTHS

Auto/aero components, metals fabrication, electronics assembly, plastics

CONSIDERATIONS

Near-shoring lead times: 6–18 months for new supplier setup. Maquiladora zones offer additional advantages.

RESOURCES

WBDC ITC | Mexico Business Council | USCS
Monterrey, Guadalajara, Mexico City

Canada

USMCA EXEMPT

KEY STRENGTHS

Industrial machinery, lumber, chemicals, aluminum (watch 232), agri-food inputs

CONSIDERATIONS

Strong existing trade corridors through Midwest. Cross-border logistics infrastructure well-developed.

RESOURCES

WBDC ITC | Canada-US Trade Council | USCS
Toronto, Montreal, Calgary

U.S. Domestic

ZERO TARIFF RISK

KEY STRENGTHS

Full Section 122/301/232 exemption. Shorter lead times. Reshoring incentive programs available.

CONSIDERATIONS

Higher unit cost in many categories — model total landed cost, not just unit price. IMEC can assist with domestic supplier identification.

RESOURCES

IMEC | MEP Centers Network | Thomas Net |
MFGUSA.com

CBP Protest Filing & Trade Law Referral Guide

Filing a CBP Protest (Form 19)

For liquidated entries within 180 days of liquidation:

- Step 1** Confirm entry liquidation date in ACE portal
- Step 2** Verify 180-day protest window is still open
- Step 3** Prepare CBP Form 19 — include entry number, liquidation date, specific objection (IEEPA-based tariff no longer valid post-SCOTUS), and amount of duties at issue
- Step 4** File via ACE portal or through your licensed customs broker
- Step 5** Receive CBP acknowledgment and protest number — retain for CIT purposes

When to Engage Trade Counsel

- >\$50K** IEEPA exposure → Begin CIT litigation evaluation immediately
- >\$100K** IEEPA exposure → Engage trade counsel to file CIT action and maximize recovery
- Complex** HTS classification disputes → Classification ruling request + protest
- Any** CBP audit notice received → Immediate counsel engagement required
- Any** Section 301 investigation involves your sector → Submit comments + monitor USTR docket [FC – verify EOB Wed 3/18]

WBDC ITC can provide trade counsel referrals for Illinois manufacturers — schedule at shernandez@wbdc.org

Which Path Are You On?

Identify your position — then match actions to your path.

PATH A

Importer of Record

You paid IEEPA duties directly as the importer

↑ IEEPA Refund Recovery

- File PSCs and protests immediately (Checklist 1)
- Enroll ACH — refunds go directly to you
- Evaluate CIT litigation if >\$100K exposure
- Map Section 122/301 exposure on your HTS lines
- Identify USMCA-qualifying alternatives for top inputs

PATH B

Cost Pass-Through

Supplier paid duties; you absorbed via higher prices

↑ Contract Renegotiation + Pricing

- Review contracts for tariff pass-through clauses
- Quantify embedded tariff cost in your COGS
- Renegotiate pricing with suppliers as IEEPA ends
- Update customer pricing models for Section 122
- Stress-test contracts for July 24 post-122 scenarios

PATH C

Uncertain / Mixed

Complex supply chain — some direct, some pass-through

↑ Audit First, Then Act

- Complete HTS cost mapping (Workshop Slide) first
- Separate your direct import entries from pass-through
- Assign one action owner per supply chain segment
- File protective protests even if uncertain of eligibility
- Schedule ITC advisory session — we'll help you sort it

Pressure-Test Your Numbers

Q1

After completing the HTS mapping table, what is your total annual tariff cost – and which single HTS line represents your largest exposure?

Write it in the chat or share your screen. We'll work through it together.

Q2

Of your top 10 supplier contracts, how many have a tariff pass-through or price adjustment clause? What's your renegotiation priority list?

Share one contract flag — we'll discuss how to approach the conversation.

Q3

How many of your high-exposure inputs are sourced from Mexico or Canada – and are you confident they are USMCA-qualifying today?

Rough estimate is fine. Even a partial answer surfaces your action items.

Q4

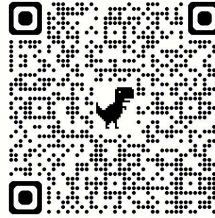
Have you identified whether you are Path A (importer of record), Path B (pass-through), or Path C (mixed)? What's your highest-urgency next action?

Drop your path letter in the chat. We'll close the session with your top 3 actions.

Take These With You

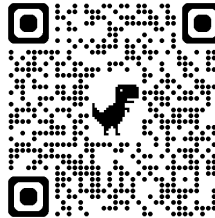
Trade Policy & Tariffs Outlook – Extended Briefing

19-page sourced briefing: SCOTUS analysis, 122/301/232 framework, IEEPA refund litigation, SOTU signals, Midwest sector impacts, 12 recommendations.



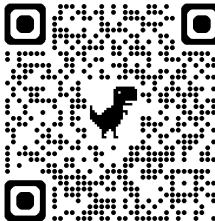
Trade Policy & Tariffs Outlook – Condensed Briefing

Executive summary version — key takeaways and recommendations for board presentations and leadership briefings.



Action Checklists – 5 Sector Tools

IEEPA Refund Audit | Self-contained Section 122/301 Risk Management | Agriculture | Manufacturing Supply Chain | Logistics



One-on-One Advisory

Complete >80% of any checklist and request a complimentary 30-minute advisory session.

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Questions & Discussion

The July 24 clock is running.

You now have the framework — audit your exposure, protect your contracts, and recover what you're owed.

See you March 26 — bring your Scenario A/B/C model:

- Complete your HTS Cost Mapping and Supplier Stress-Test worksheets
- File any outstanding protests before your 180-day window closes
- Enroll ACH banking details in CBP ACE portal
- Download the Action Checklists and assign one owner per checklist

Share your feedback:



Schedule next steps →
shernandez@wbdc.org

Or:



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Thank you and Let's Keep in Touch!



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