

Tariff Help, Part 1: Locked Out of the ACE Portal? Here's How to Fix Your IEEPA Refund

By the Frost Law Editorial Team

Six reasons importers can't log in, and what it takes to clear each one

It's a historic time for IEEPA tariff refunds following a Supreme Court ruling, but importers are struggling with basic issues that complicate getting their money. To help importers navigate this unusual situation, Frost Law is providing a special four-part series focused on the ACE system – the Automated Commercial Environment – an overlooked but critical step to generate tariff refunds.

Billions of dollars in tariff refunds are already moving. Importers submitted more than 75,000 CAPE (Consolidated Administration and Processing of Entries) declarations, and U.S. Customs and Border Protection (CBP) accepted roughly \$128.68 billion in potential and certified refunds for processing at the end of July.

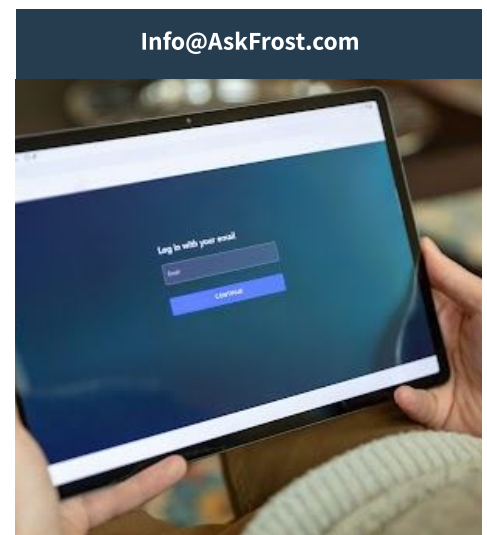
But with these tariff refunds flowing, some importers are struggling with some basics. A login screen shouldn't be standing between your company and that money. But for a lot of importers, it is.

Filing for a tariff refund means submitting a CAPE Declaration. The electronic filing mechanism that CBP built to handle refunds of duties collected under the International Emergency Economic Powers Act (IEEPA) occurs inside the ACE Secure Data Portal (Automated Commercial Environment, or "ACE").

Can't get into ACE? You can't file. Can't file? You don't get paid.

That single bottleneck is why so many eligible importers are still waiting on money they're owed.

Below are the six reasons Frost Law sees most frequently for a blocked ACE account, and what actually resolves each one. If you'd rather skip straight to an answer, call our team at **(410) 497-5947** and tell us what you're seeing; we can connect you with someone who can help.





Why the IEEPA Tariff Refund Exists

This whole refund program traces back to a single ruling. On February 20, 2026, the U.S. Supreme Court decided *Learning Resources v. United States* and held that tariffs imposed under IEEPA were unlawful.

Following the ruling, the administration's executive orders behind those tariffs fell with it, and every IEEPA tariff paid between early 2025 and February 24, 2026, became eligible for refund. That decision created the largest customs refund event in modern memory and left CBP scrambling to build the infrastructure to process it.

Why the ACE Portal Controls Your IEEPA Refund

Every refund runs through one mechanism — the CAPE Declaration, the electronic filing portal that CBP built for IEEPA refunds.

And CAPE only exists inside the ACE system. There's no mail-in option, and no separate refund website. CBP has said that a CAPE Declaration filed through ACE is the only accepted method for requesting an IEEPA refund.

The portal's grip goes further than filing, too. Under the Electronic Refunds Interim Final Rule, effective January 2, 2026, CBP pays refunds exclusively by Automated Clearing House (ACH) transfer and importers enroll in ACH from inside ACE.

So the same login controls both filing and getting paid.

CBP has been rolling CAPE out in stages:

- **Phase 1** (April 20, 2026): Covered unliquidated entries,

plus entries liquidated within the prior 80 days, a figure tied to the 90-day voluntary reliquidation window under 19 U.S.C. § 1501.

- **Phase 2** (June 29, 2026): Covered entries flagged for reconciliation where no reconciliation entry had yet been filed.
- **Phase 3:** This involves finally liquidated entries. This one has a real catch, which is explained below.

Boil all of that down and you get one key concept: The refund exists, but the ACE portal decides who can reach it.

The Six Most Common ACE Access Problems

Frost Law handles ACE lockouts constantly. Nearly every case fall into one of these six patterns.

1. Someone else already has an account tied to your EIN

You go to register, and ACE says an account already exists under your Employer Identification Number (EIN), one you have no memory of creating.

Nine times out of 10, it traces back to a former customs broker, a former employee, or a consultant hired years ago for a single project. Whoever it was is now your Trade Account Owner (TAO), the person ACE treats as the sole controller of the account. This means your own company is effectively locked out of its own import records.

Unfortunately, there's no self-serve fix here. Someone has to track down who actually holds the account and negotiate a transfer or restructuring with CBP. Frost Law goes deeper on that process in our guide to unknown ACE accounts on your EIN.



2. The account went dormant

ACE automatically disables accounts after 45 days of inactivity, or after three failed login attempts.

The account isn't deleted, it's just locked. Getting back in depends entirely on your role.

Trade Account Owners can't reactivate from inside the portal at all. The only path is an email to ACE.Support@cbp.dhs.gov with "reactivation" in the subject line, sent from the exact address CBP already has on file. As of June 2026, that step is fully automated: a matching email address reactivates the account with no human review. A mismatched address gets nothing.

Proxy Trade Account Owners and Trade Account Users don't email anyone, your TAO reactivates you directly inside the portal in a couple of clicks. It's not something you can do yourself, and support won't do it on your behalf.

Don't know who your TAO is? Send a separate email to ACE.Support@cbp.dhs.gov with "Trade Account Owner Lookup" in the subject line. CBP will reach out to whoever's on file and confirm to you that the notice went out, but that's the extent of it. They won't tell you the TAO's identity, and there's no guarantee that person actually responds. (More often than not, it turns out to be someone who left the company years ago.)

This scenario is more common than you'd think: An importer sets up ACE for one specific purpose, never logs back in, and by the time the refund window opens, the account has gone stale.

If nobody at your company can reach the email CBP has on

file, or nobody even knows who the TAO is, this stops being something you can resolve in an afternoon.

3. Your verification code is going to an inbox nobody checks

ACE says it's emailing you a verification code, but it never shows up.

Here's why: CBP doesn't send that code to whatever address you typed into the registration form. It sends it to whatever email is on file for your company, usually pulled straight from your Form 5106, the importer identity record CBP maintains.

If that record still lists someone who left five years ago, your code is sitting in a mailbox nobody can open. We walk through the fix in our guide to updating Form 5106. In short, the record needs to be corrected with CBP before ACE will send anything useful.

4. Your sub-importer application is going nowhere

You've got a top-level account, but you're stuck waiting on a sub-importer account to be added.

CBP's own guidance explains exactly why this matters: Importers expecting refunds need both an ACE Portal account and an Importer sub-account, because the sub-account is what lets you authorize ACH refunds and hand CBP your bank details. Without it, your importer-of-record status exists only on paper, you can't actually operate through the portal.

So you filed the application, and weeks are passing. CBP tells you it's in the queue. This is technically true. They've

told Frost Law's team to expect four to six weeks for processing, with four being the fastest our members have actually seen.

Here's the frustrating part: If your application is missing something, CBP typically won't tell you. It just sits there. If you've gone past six weeks with zero contact and no movement, that silence is itself the warning sign.

Frost Law looks at that timeline, and what actually gets these applications unstuck, in our guide to stalled sub-importer applications. Or skip the research: Find out if your imports qualify for an IEEPA refund, and Frost Law will check your application's status as part of that review.

5. You accidentally registered as an exporter

ACE offers both importer and exporter account types, and the signup screens look nearly identical.

Pick the wrong one, and you won't see any of your import entries or the CAPE filing tools, with no on-screen explanation telling you why.

6. ACE is flagging a duplicate EIN

Trying to add an importer account and getting a duplicate EIN or duplicate tax identification error means your EIN is already sitting somewhere in CBP's system, maybe under a different suffix, maybe under an entity name you don't even recognize.

This is a records problem, not a data-entry problem, and it's fixed the same way as the unknown-account issue above. The same guide covers both.

The Root Cause Behind Several ACE Access Problems: Form 5106

Go back and look at problems three and six. These both trace to the same source.

Your Form 5106, officially the Importer ID Input Record, is CBP's master file on your company containing legal name, address, EIN, point of contact. When it's out of date, the symptoms rarely look like a 5106 issue on the surface. Codes vanish into dead inboxes. Names stop matching after a merger or reincorporation. Registrations get rejected with no explanation attached.

One thing to note: if you already hold a top account and you're simply waiting on a sub-importer account, your 5106 isn't the holdup, fixing it won't move that application forward.

Leave a bad 5106 alone, and the portal stays locked indefinitely. That takes your refund filing down with it.

Getting it corrected means submitting an update to CBP and then confirming it actually went through. This is unglamorous work, but it's often the difference between a seven-figure refund getting filed on time and not. Tell Frost Law what error you're running into using the contact form at the bottom of this page, and we'll help you sort out where things stand.

What You Can Try Yourself, and Where That Runs Out

A few things are worth attempting by yourself before calling anyone. Try the password reset. Compare your registration email against whatever your broker has on file. Ask your

broker directly whether they ever set up an ACE account under your name.

But be realistic about the limits. Things like an unidentified account sitting on your EIN, a stale 5106, or an application CBP won't explain won't be solved online. They get solved by people who know exactly what to request from CBP, and who doesn't let a request go unanswered.

That groundwork of securing access is what our trade law team does before a single CAPE Declaration ever gets filed, before the refund analysis, the entry review, and the filing itself.

The IEEPA Refund Clock Is Running, and Some of It Has Dates on It

Not every deadline in this tariff refund process runs on the same clock.

Entries liquidate according to their own individual schedules, and that timing determines Phase 1 eligibility. Once liquidation or reliquidation happens, you have 180 days to file a protest. Plenty of importers are protesting purely to lock in their rights while the later CAPE phases remain unresolved.

The harder case involves finally liquidated entries. CBP's stated position is that it has no authority to reliquidate those entries once the 90-day voluntary window closes, and that Phase 3 is limited to importers who've already filed at the Court of International Trade (CIT).

That could change. Class certification motions are pending in *Freestyle World* and *V.O.S. Selections*, and a decision is pending following arguments at the CIT in August 2026.

Even so, whichever side loses is almost certain to appeal to the Federal Circuit, so don't expect a final answer before the end of 2026.

If you end up needing to file your own CIT case, mark these two key dates:

- **February 4, 2027**, deadline for filing for fentanyl-related IEEPA tariffs on goods from China, Mexico, or Canada.
- **April 5, 2027**, deadline for filing for reciprocal tariffs on goods from any country.

Every week your ACE access stays broken is a week gone from one of those clocks. The importers who come out ahead won't necessarily be the ones with the biggest refunds, they'll be the ones who could actually log in.

Watch out for IEEPA scams. CBP has publicly warned that scammers are impersonating firms offering to "file your IEEPA refund" in exchange for company or banking information. CBP set up IEEPAFraud@cbp.dhs.gov specifically to field those reports. Clearly understand whoever you work with, including verifying the firm, talking to actual attorneys, and look for a clear explanation of what's being filed and why. Places like Frost Law will never ask you for banking credentials over email.

If you're locked out right now and not sure where to even start, tell Frost Law what's happening by completing the form below, or call us at **(410) 497-5947**. We'll tell you exactly what's blocking you and what it takes to clear it.

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