



A THREE-STEP IEEPA TARIFF RECOVERY AND RISK MANAGEMENT FRAMEWORK

STEP 1 → UNDERSTAND YOUR EXPOSURE

KEY ACTIONS

Importers of Record

- Identify tariffs paid to date and confirm entry dates and liquidation status
- Assess whether and how tariff costs were passed through to customers or counterparties
- Align tariff payments with contract terms across your commercial agreements

Businesses Impacted by Tariff Costs

- Determine whether tariff costs were passed on to you (in full or in part), and how
- Align those costs with your contract terms and pricing arrangements

STEP 2 → PRESERVE RIGHTS AND POSITION FOR RECOVERY

KEY ACTIONS

Importers of Record

- Take timely action to preserve rights, including filing claims at the U.S. Court of International Trade or submitting administrative protests and monitoring guidance from U.S. Customs and Border Protection
- Evaluate opportunities to recover tariff payments and understand refund processes
- Engage counterparties regarding tariff-related costs and prepare for potential disputes under contract terms
- Maintain thorough documentation to support claims and defenses

Businesses Impacted by Tariff Costs

- Engage suppliers or counterparties regarding responsibility for tariff costs
- Prepare for potential disputes based on contract terms
- Document communications, cost impacts, and positions taken

STEP 3 → PLAN AHEAD AND HELP MITIGATE FUTURE RISK

KEY ACTIONS

- Stay informed on tariff developments and assess potential business impact
- Implement or enhance systems to track tariff costs
- Review and update contracts to better allocate tariff risk, including pricing adjustments and cost-sharing mechanisms

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