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MEREDITH WEST, REPUBLICAN STAFF DIRECTOR  
SEAN MOORE, DEMOCRATIC STAFF DIRECTOR

## United States Senate

COMMITTEE ON SMALL BUSINESS & ENTREPRENEURSHIP

WASHINGTON, DC 20510-6350

TELEPHONE: (202) 224-5175

April 22, 2026

Mr. John Furner  
Chief Executive Officer, Walmart, Inc.  
702 S.W. 8<sup>th</sup> Street  
Bentonville, AR 72716

Dear Mr. Furner,

I write following up on my letter of March 12, 2026, in which I urged your company to commit to refunding the U.S. consumers and small businesses who paid for the Trump administration's unlawful tariffs under the International Emergency Economic Powers Act (IEEPA). Since I first wrote to you, important developments have made this request more urgent and more actionable. On Monday, April 20, U.S. Customs and Border Protection (CBP) opened its new Consolidated Administration and Processing of Entries (CAPE) portal through which companies can submit refund claims for illegally collected IEEPA tariffs. With this portal now operational, your company can now submit its claim for tariff refunds. The question that now demands a clear and prompt answer is: What concrete steps will your company take to pass those refunds on to the consumers and small businesses who paid for the tariffs in the first place?

To reiterate: In *Learning Resources, Inc. v. Trump*, the Supreme Court ruled that Trump's IEEPA tariffs were illegal.<sup>1</sup> U.S. consumers and businesses paid up to 90% of the cost of these unlawful tariffs.<sup>2</sup> Refunds owed total \$166 billion, as reported by U.S. Customs and Border Protection (CBP), with hundreds of millions of dollars more due in interest.<sup>3</sup> You have a legal and ethical obligation to make consumers whole.

Several companies have already pledged to return tariff refunds to their customers. Your company's customers deserve no less. Now that the refund process has been initiated, I ask that you move promptly and transparently to do so.

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To help me and the public understand how your company intends to proceed, please respond to the following questions in writing by Wednesday, May 13, 2026:

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- (3) If your company has not yet committed to issuing refunds to customers, what factors are you weighing in making that decision, and by what date do you expect to announce your policy?
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The American people have waited long enough for relief from the economic harm caused by these unlawful tariffs. With the government's refund machinery now in motion, I urge your company to act with urgency and transparency to ensure that the customers who bore these costs are made whole. I look forward to your prompt response.

Sincerely,



Edward J. Markey

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Business and Entrepreneurship

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## United States Senate

COMMITTEE ON SMALL BUSINESS & ENTREPRENEURSHIP

WASHINGTON, DC 20510-6350

TELEPHONE: (202) 224-5175

April 22, 2026

Ms. Carol B. Tomé  
Chief Executive, United Parcel Service  
55 Glenlake Parkway NE  
Atlanta, Georgia 30328

Dear Ms. Tomé,

I write following up on my letter of March 12, 2026, in which I urged your company to commit to refunding the U.S. consumers and small businesses who paid for the Trump administration's unlawful tariffs under the International Emergency Economic Powers Act (IEEPA). Since I first wrote to you, important developments have made this request more urgent and more actionable. On Monday, April 20, U.S. Customs and Border Protection (CBP) opened its new Consolidated Administration and Processing of Entries (CAPE) portal through which companies can submit refund claims for illegally collected IEEPA tariffs. With this portal now operational, your company can now submit its claim for tariff refunds. The question that now demands a clear and prompt answer is: What concrete steps will your company take to pass those refunds on to the consumers and small businesses who paid for the tariffs in the first place?

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COMMITTEE ON SMALL BUSINESS & ENTREPRENEURSHIP

WASHINGTON, DC 20510-6350

TELEPHONE: (202) 224-5175

April 22, 2026

Mr. Rajesh Subramaniam  
President and Chief Executive Officer  
FedEx Corporation  
942 South Shady Grove Road  
Memphis, Tennessee 38120

Dear Mr. Subramaniam,

I write following up on my letter of March 12, 2026, in which I urged your company to commit to refunding the U.S. consumers and small businesses who paid for the Trump administration's unlawful tariffs under the International Emergency Economic Powers Act (IEEPA). Since I first wrote to you, important developments have made this request more urgent and more actionable. On Monday, April 20, U.S. Customs and Border Protection (CBP) opened its new Consolidated Administration and Processing of Entries (CAPE) portal through which companies can submit refund claims for illegally collected IEEPA tariffs. With this portal now operational, your company can now submit its claim for tariff refunds. The question that now demands a clear and prompt answer is: What concrete steps will your company take to pass those refunds on to the consumers and small businesses who paid for the tariffs in the first place?

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Edward J. Markey

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WASHINGTON, DC 20510-6350

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April 22, 2026

Dr. Tobias Meyer  
Chief Executive Officer, Global Business  
Services  
c/o Mr. Mark Kunar, CEO, DHL Supply Chain  
North America

570 Polaris Parkway  
Westerville, Ohio, 43082

Dear Dr. Meyer and Mr. Kunar,

I write following up on my letter of March 12, 2026, in which I urged your company to commit to refunding the U.S. consumers and small businesses who paid for the Trump administration's unlawful tariffs under the International Emergency Economic Powers Act (IEEPA). Since I first wrote to you, important developments have made this request more urgent and more actionable. On Monday, April 20, U.S. Customs and Border Protection (CBP) opened its new Consolidated Administration and Processing of Entries (CAPE) portal through which companies can submit refund claims for illegally collected IEEPA tariffs. With this portal now operational, your company can now submit its claim for tariff refunds. The question that now demands a clear and prompt answer is: What concrete steps will your company take to pass those refunds on to the consumers and small businesses who paid for the tariffs in the first place?

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## United States Senate

COMMITTEE ON SMALL BUSINESS & ENTREPRENEURSHIP

WASHINGTON, DC 20510-6350

TELEPHONE: (202) 224-5175

April 22, 2026

Mr. Ron Vachris  
CEO, Costco Wholesale Corporation  
999 Lake Drive  
Issaquah, Washington 98027

Dear Mr. Vachris,

I write following up on my letter of March 12, 2026, in which I urged your company to commit to refunding the U.S. consumers and small businesses who paid for the Trump administration's unlawful tariffs under the International Emergency Economic Powers Act (IEEPA). Since I first wrote to you, important developments have made this request more urgent and more actionable. On Monday, April 20, U.S. Customs and Border Protection (CBP) opened its new Consolidated Administration and Processing of Entries (CAPE) portal through which companies can submit refund claims for illegally collected IEEPA tariffs. With this portal now operational, your company can now submit its claim for tariff refunds. The question that now demands a clear and prompt answer is: What concrete steps will your company take to pass those refunds on to the consumers and small businesses who paid for the tariffs in the first place?

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WASHINGTON, DC 20510-6350

TELEPHONE: (202) 224-5175

April 22, 2026

Mr. Andrew R. Jassy  
President and Chief Executive Officer,  
Amazon.com, Inc.  
410 Terry Avenue North  
Seattle, Washington 98109-5210

Dear Mr. Jassy,

I write following up on my letter of March 12, 2026, in which I urged your company to commit to refunding the U.S. consumers and small businesses who paid for the Trump administration's unlawful tariffs under the International Emergency Economic Powers Act (IEEPA). Since I first wrote to you, important developments have made this request more urgent and more actionable. On Monday, April 20, U.S. Customs and Border Protection (CBP) opened its new Consolidated Administration and Processing of Entries (CAPE) portal through which companies can submit refund claims for illegally collected IEEPA tariffs. With this portal now operational, your company can now submit its claim for tariff refunds. The question that now demands a clear and prompt answer is: What concrete steps will your company take to pass those refunds on to the consumers and small businesses who paid for the tariffs in the first place?

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