

June 29, 2026

Commissioner Rodney S. Scott
U.S. Customs and Border Protection
1300 Pennsylvania Ave NW
Washington, D.C. 20004

Dear Commissioner Scott:

More than two months ago, after the Supreme Court ruled that President Trump's foolish and chaotic tariffs were illegal, Customs and Border Protection (CBP) launched its Consolidated Administration and Processing of Entries (CAPE) portal, allowing companies to request a refund on the total of \$166 billion of illegal International Emergency Economic Powers Act-based tariffs they had already paid.¹

On June 9, CBP announced that CBP had directed the U.S. Treasury to disburse nearly \$24 billion in refunds.² This amounts to less than a third of the \$95 billion worth of tariff refund applications CBP has accepted--and just a sliver of the total \$166 billion that the Trump Administration had illegally collected under IEEPA.³ And to further complicate matters, on June 2, the Justice Department appealed the court order mandating that the Administration issue refunds for all the illegal tariffs, arguing that the court cannot order CBP to issue refunds for finally liquidated entries beyond the named parties in the lawsuit, raising even more questions about the government's plan to issue remaining refunds.⁴ I write to seek additional information on the status of this refund process—including information on who is applying for and receiving those refunds, and what the Administration is doing to ensure those refunds get back into the pockets of the American people.

After campaigning on promises to lower costs for American families on "Day One," President Trump implemented sweeping tariffs that have driven up prices on everything from groceries to

¹ Reuters, "Exclusive: Supreme Court tariff ruling makes over \$175 billion in US revenue subject to refunds, Penn-Wharton estimates," David Lawder, February 20, 2026, <https://www.reuters.com/world/us-tariff-revenue-risk-supreme-court-ruling-tops-175-billion-penn-wharton-2026-02-20/>.

² Holland & Knight, "IEEPA Tariff Refund Update: Government Appeals CIT Refund Order and the Road Ahead for Importers," Ashley Akers and Noah Curtin, June 15, 2026, <https://www.hklaw.com/en/insights/publications/2026/06/ieepa-tariff-refund-update-government-appeals>.

³ *Id.*; Sandler, Travis & Rosenberg, P.A., "CBP Preparing for More Tariff Refunds Even as Key Issue Remains Disputed," June 12, 2026, <https://www.strtrade.com/trade-news-resources/str-trade-report/trade-report/june/cbp-preparing-for-more-tariff-refunds-even-as-key-issue-remains-disputed>.

⁴ Hogan Lovells, "The U.S. Government pushes back on judicial authority to order some IEEPA tariff refunds," Joshua Kurland, Michael Jacobson, and Stephen Finan, June 2, 2026, <https://www.hoganlovells.com/en/publications/the-us-government-pushes-back-on-judicial-authority-to-order-some-ieepa-tariff-refunds>.

school supplies.⁵ Despite President Trump’s baseless claims, foreign companies did not “eat” the tariffs,⁶ nor did corporate importers with huge profit margins simply absorb the costs.⁷ Instead, American consumers and small businesses were forced to shoulder the burden, as estimates indicate that Americans will end up paying for 95 percent of Trump’s tariffs.⁸ Already, Trump’s tariffs have cost families an average of \$2,500.⁹

Eight months after President Trump launched his indiscriminate trade war, the Supreme Court struck down the IEEPA-based tariffs on February 20, 2026, determining that the Administration had illegally collected \$166 billion.¹⁰

As soon as this decision was released, the Administration should have done everything in its power to make sure that the money it had illegally collected ended up back in the pockets of those who *actually* paid for it—the American people. Instead, the Administration immediately started devising new ways to steal money from the American people, implementing additional tariffs under a new authority—that have since also been found illegal.¹¹

And the Administration’s initial efforts at getting Americans their refunds were feeble at best, with U.S. Treasury Secretary Scott Bessent glibly noting that he had “a feeling the American people won’t see [that money].”¹² Behind closed doors, the Administration privately “scrambl[ed]” to identify a variety of pathways—of dubious legality—to keep the \$166 billion.¹³

⁵ Fox News, “Trump breaks ‘Day One’ promise to lower costs as prices surge across America in first six months,” Terry Holt and Andrew Bates, August 6, 2025, <https://www.foxnews.com/opinion/trump-breaks-day-one-promise-lower-costs-prices-surge-across-america-first-six-months>; Center for American Progress, “Trump’s Tariff Policies Are Putting a Strain on Back-to-School Budgets,” Kennedy Andara and Mimla Wardak, August 19, 2025, <https://www.americanprogress.org/article/trumps-tariff-policies-are-putting-a-strain-on-back-to-school-budgets/>.

⁶ Yahoo! Finance, “Trump said foreign countries would ‘eat’ tariffs—but U.S. consumers and businesses will actually pay 75% at best,” Eleanor Pringle, August 11, 2025, <https://finance.yahoo.com/news/trump-said-foreign-countries-eat-101540949.html>.

⁷ Liberty Street Economics, “Are Businesses Absorbing the Tariffs or Passing Them On to Their Customers?,” Jaison R. Abel, Richard Deitz, Sebastian Heise, et al., June 4, 2025, <https://libertystreeteconomics.newyorkfed.org/2025/06/are-businesses-absorbing-the-tariffs-or-passing-them-on-to-their-customers/>.

⁸ Congressional Budget Office, “The Budget and Economic Outlook: 2026 to 2036,” February 2026, p. 30, <https://www.cbo.gov/system/files/2026-02/61882-Outlook-2026.pdf>.

⁹ Joint Economic Committee Democrats, “UPDATE: Families to Pay \$2,500+ in Tariff Costs This Year,” press release, March 13, 2026, <https://www.jec.senate.gov/public/index.cfm/democrats/2026/3/update-families-to-pay-2-500-in-tariff-costs-this-year>.

¹⁰ Reuters, “Exclusive: Supreme Court tariff ruling makes over \$175 billion in US revenue subject to refunds, Penn-Wharton estimates,” David Lawder, February 20, 2026, <https://www.reuters.com/world/us-tariff-revenue-risk-supreme-court-ruling-tops-175-billion-penn-wharton-2026-02-20/>.

¹¹ Politico, “Trade court rules Trump’s replacement tariffs illegal,” Ari Hawkins, May 7, 2026, <https://www.politico.com/news/2026/05/07/trade-court-rules-trumps-replacement-tariffs-illegal-00910828?>

¹² New York Times, “Supreme Court Tariff Ruling to Spur Chaotic Refund Process,” Alan Rappeport and Colby Smith, February 20, 2026, <https://www.nytimes.com/2026/02/20/business/supreme-court-tariffs-refunds.html>.

¹³ Politico, “Trump’s next tariff fight: Keeping the money,” Megan Messerly and Daniel Desrochers, February 26, 2026, <https://subscriber.politicopro.com/article/2026/02/trumps-next-tariff-fight-keeping-the-money-00799774>.

CBP had slow rolled any effort to get refunds in the hands of consumers, refusing calls to make rebates automatic and seeking extensions from the Court of International trade to delay refunds.¹⁴ Finally, on April 20, 2026, CBP opened its CAPE portal¹⁵. Using this portal, companies can apply for tariff refunds for entries that are either unliquidated or within 80 days of liquidation.¹⁶ After more than a month of uncertainty, on June 9, CBP announced that entries flagged for reconciliation will be eligible for refunds starting June 29.¹⁷ However, the agency has still not revealed when entries that have reached final liquidation will be eligible.¹⁸

Initial reports indicate that some businesses have already received refunds, with court filings indicating that CBP had processed over \$35 billion worth of refunds as of May 11.¹⁹ But as one small business owner noted, the process remains in “a state of real upheaval,” plagued by uncertainty and technological problems imposed by the President.²⁰ And the Administration’s plans to appeal the refund order have created even more uncertainty. Even after being ordered by a court, the Administration is still searching for any way to avoid paying Americans the refunds that they are owed, and American consumers that ultimately paid for these tariffs have no clue whether they will ever see a single cent.

Given that the tariff refund process has been underway for nearly two months, and that the Justice Department is actively seeking to avoid paying tariff refunds of the remaining funds, I request that you provide the following information on the process by July 7, 2026:

1. How many refund claims has CBP received?
 - a. How many of these refund claims were from small businesses?²¹
 - b. How many of these refund claims were from foreign-owned companies?
 - c. How many of these refund claims were from businesses that have supported President Trump’s reelection campaign, inaugural fund, or ballroom?
2. What is the total value of refunds requested?
 - a. What is the total value of refunds requested by small businesses?

¹⁴ Holland & Knight, “IEEPA Tariff Refund Update: Government Appeals CIT Refund Order and the Road Ahead for Importers,” Ashley Akers and Noah Curtin, June 15, 2026, <https://www.hklaw.com/en/insights/publications/2026/06/ieepa-tariff-refund-update-government-appeals>; Cato Institute, “Apparently, the Government Can’t Refund Trump’s Illegal Tariffs as Easily as It Collected Them,” Scott Lincicome, Alfredo Carrillo Obregon, March 12, 2026, <https://www.cato.org/blog/apparently-government-cant-refund-trumps-illegal-tariffs-easily-it-collected-them>.

¹⁵ U.S. Customs and Border Protection, “Consolidated Administration and Processing of Entries (CAPE) Phase 1,” April 8, 2026, https://www.cbp.gov/sites/default/files/2026-04/trade_information_notice_cape_508c.pdf.

¹⁶ JDSupra, “Refund Portal to Open for Phase 1 Refund Requests Monday, April 20,” Emily Bullen, Grace Dahm, Joe Heaton, et al. April 17, 2026, <https://www.jdsupra.com/legalnews/refund-portal-to-open-for-phase-1-4223480/>.

¹⁷ Inside U.S. Trade, “Customs sets refund ‘phase two’ for June 29 amid fight over court order,” David LaRoss, June 11, 2026, <https://insidetrade.com/daily-news/customs-sets-refund-phase-two-june-29-amid-fight-over-court-order>.

¹⁸ *Id.*

¹⁹ Reuters, “US has finalized tariff refunds of \$35.5 billion as of May 11,” May 12, 2026,

<https://www.reuters.com/world/us-anticipates-tariff-refund-payments-355-billion-may-11-2026-05-12/>.

²⁰ Marketplace, “Tariff refunds are rolling out,” Kristin Schwab, May 20, 2026,


<https://www.marketplace.org/story/2026/05/20/tariff-refunds-for-businesses-are-rolling-out#tariff-refunds-are-rolling-out>.

²¹ Small Business Administration, “Size standards,” <https://www.sba.gov/federal-contracting/contracting-guide/size-standards>.

3. How many refunds has CBP issued?
 - a. How many refunds has CBP issued to small businesses?
4. What is the total value of refunds that CBP has issued?
 - a. What is the total value of refunds issued to small businesses?
5. For refunds that have been provided, what was the average length of time between application and provision of the refund?
 - a. What was the average length of this waiting period for small businesses?
6. What is the total number of refund claims that have been rejected?
 - a. What is the total number of small business refund claims that have been rejected?
 - b. What are the five most common reasons for rejection of a refund?
7. For applications that are waiting for action (ie, neither accepted nor rejected), what is the average time that they have been waiting, as of the date of this letter?
 - a. What is the average wait time for small businesses?
8. What information does CBP request from importers requesting refunds?
9. What steps has CBP put in place to ensure that entities that receive refunds pass them on to consumers that paid for them via higher prices?
10. What communication have you had with White House and DOJ officials regarding the Administration's plans to appeal the refund order?

Thank you for your attention to this important matter.

Sincerely,


Elizabeth Warren
United States Senator