

Congress of the United States

Washington, DC 20515

October 21, 2026

Orice W. Brown
Comptroller General of the United States
Government Accountability Office
441 G Street NW
Washington, DC 20548

Dear Comptroller General Brown:

On February 20, 2026, the Supreme Court issued its decision in *Learning Resources, Inc. v. Trump*, holding that the International Emergency Economic Powers Act (IEEPA) does not grant the president the power to establish tariffs. A subsequent ruling by the U.S. Court of International Trade requires the illegally collected tariffs to be refunded, and as of August 2026, about \$100 billion collected under the unlawful IEEPA tariffs had been refunded, out of a total of \$166 billion in tariffs charged to 330,000 importers on 53 million items.¹

This is without question the largest tariff refund operation in U.S. history, and U.S. Customs and Border Protection (CBP) had to create new systems and processes to handle this enormous task. We are concerned about the ability of the administration to completely and accurately refund all IEEPA tariffs. Additionally, we are concerned to what extent consumers, upon whom the financial burden of the tariffs fell, were able to receive any benefits from the refunds. For these reasons, we respectfully request that the Government Accountability Office initiate an audit and evaluation of CBP to review the following issues:

- What actions has CBP taken to update its system to identify and calculate IEEPA refunds and related interest payments?
- To what extent has CBP established controls to ensure IEEPA refunds are complete, accurate, properly authorized, and protected against improper or duplicate payments?
- How many importers received IEEPA refunds? What sectors or industries do they represent? How much did they receive, and in which industries and product categories were refunds concentrated?
- After receiving tariff refunds, how had importers transmitted the financial benefit downstream to wholesalers, retailers, or final consumers? What challenges did they encounter?
- To what extent did the IEEPA refunds affect product availability, employment, investment, or firms' decisions to absorb future cost increases?

We hope GAO's review will help illuminate how consumers have suffered from higher prices across a range of goods over the last year due to these unlawful IEEPA tariffs.

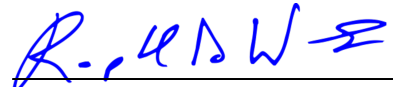
Thank you for your consideration of our request.

Sincerely,

¹ Brueninger, Kevin, "Trump Admin refunds \$100 billion in 'liberation day' tariffs," *CNBC*, August 5, 2026, <https://www.cnbc.com/2026/08/05/trump-tariffs-refunds-ieepa-lawsuit.html>.

A handwritten signature in black ink, appearing to read "Jim Tokuda", written over a horizontal line.

Jim Tokuda
Member of Congress

A handwritten signature in blue ink, appearing to read "R. Warnock", written over a horizontal line.

Raphael Warnock
United States Senator

A handwritten signature in black ink, appearing to read "Brad Sherman", written over a horizontal line.

Brad Sherman
Member of Congress
Ranking Member, Subcommittee
on Capital Markets