

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

LISSA BERNARDO LISING and
CARLY AMUNDSON, individually and
on behalf of all other similarly situated,

Plaintiffs,

v.

TARGET CORPORATION,

Defendant.

Case No. 26-cv-4142

**CLASS ACTION
COMPLAINT**

JURY TRIAL DEMANDED

Plaintiffs Lissa Bernardo Lising and Carly Amundson, individually and on behalf of the Class defined herein of similarly situated consumers, bring this class action suit for damages and equitable relief against Target Corporation (“Defendant” or “Target”). Plaintiffs allege the following based upon personal information as to allegations regarding themselves and the investigation of their counsel, and on information and belief as to all other allegations.

NATURE OF THE ACTION

1. Target recovered its 2025 tariff costs twice: once from consumers and once from the federal government. Target raised prices on consumers to offset those tariffs, expressly acknowledging that it was passing the costs through to consumers. After the Supreme Court invalidated the tariffs, the government refunded nearly \$1 billion in tariff payments to Target. Target kept both the refund and the tariff-driven price increases paid

by consumers. This case seeks to address that unjust windfall and require Target to return the tariff surcharges to the consumers who paid them.

2. Target designs, imports, and sells a wide variety of consumer goods, including electronics, clothing, home goods, beauty products, jewelry, and food. Many of the products Target sells are private-label lines that Target develops and sells under its own brand names (“owned-brand products”).

3. Beginning in February 2025, President Trump issued a series of executive orders invoking the International Emergency Economic Powers Act (“IEEPA”) to impose new and significant tariffs (“IEEPA tariffs”) on imports from nearly every foreign country, including those from which Target sources its products.

4. Following the imposition of the IEEPA tariffs, Target publicly stated that it would implement price increases to manage the financial impact of the tariffs. Consistent with these statements, Target increased the retail prices for its products in the United States to account for the cost of the newly imposed tariffs. Plaintiffs and the Class purchased products from Target after these price increases took effect and, as a result, paid higher prices reflecting these tariff-related adjustments (“tariff surcharges”).

5. On February 20, 2026, the Supreme Court held that the IEEPA tariffs were unlawful. *Learning Res., Inc. v. Trump*, 607 U.S. 229 (2026). On remand, the Court of International Trade directed U.S. Customs and Border Protection (“CBP”) to refund all IEEPA duties that were collected.

6. On May 20, 2026, Target's chief financial officer announced that Target would seek refunds of the duties it paid because of the IEEPA tariffs.¹ On August 19, 2026, Target announced that it had received a \$994 million refund for the IEEPA tariffs.²

7. Despite seeking and now receiving refunds of the duties collected as a result of the IEEPA tariffs, Target has not refunded the tariff surcharges it collected from consumers. Upon the determination that the IEEPA tariffs were unlawful, giving rise to Target's right to receive the duties it paid under the unlawful tariff scheme, Target was likewise obligated to return the corresponding tariff surcharge collected from Plaintiffs and Class members. Target's retention of those surcharges unjustly profits Target at the expense of consumers.

8. Accordingly, Plaintiffs, on behalf of themselves and the estimated tens of millions of similarly situated consumers, seek to ensure that their and the proposed Class's contributions to paying the IEEPA tariffs are returned and to demand appropriate monetary, equitable, injunctive, and declaratory relief.

PARTIES

I. Plaintiffs

9. Plaintiff Lissa Bernardo Lising is a California resident. From May 22, 2025, to July 21, 2026, Plaintiff Lising purchased several products from Target, including owned-

¹ Laya Neelakandan, *Target beats Wall Street estimates, hikes sales outlook as shoppers start to return*, CNBC (May 20, 2026), <https://tinyurl.com/5yknmnb5>.

² See *Target Corporation Reports Second Quarter Earnings*, Target, <https://tinyurl.com/4n7s96fj> (last accessed, Sept. 18, 2026).

brand products. These products included cell phone earbuds, an ethernet cable, hampers, baby wipes, and groceries. Plaintiff Lising purchased the products at Target's brick-and-mortar store in San Dimas, California, as well as for delivery to her home.

10. Plaintiff Lising was charged an increased price for her purchases that included the tariff surcharge Target imposed.

11. Plaintiff Carly Amundson is a California resident. From April 16, 2025, to July 8, 2026, Plaintiff Amundson purchased several products from Target, including owned-brand products. These products included children's clothing, children's slippers, a women's sweater, and a pet stain and odor remover. Plaintiff Amundson purchased the products at Target's brick-and-mortar store in Elk Grove, California, as well as for delivery to her home.

12. Plaintiff Amundson was charged an increased price for her purchases that included the tariff surcharge Target imposed.

II. Defendant

13. Defendant Target is a publicly traded company incorporated in Minnesota. Target's principal place of business is located at 1000 Nicollet Mall, Minneapolis, MN.

14. Target markets, distributes, and sells its products to consumers throughout the United States, including within this District.

15. At all times relevant to this Complaint, Target was authorized to conduct and conducted business in the State of Minnesota, and regularly marketed, distributed, and sold its products to consumers throughout the United States, including in this District.

JURISDICTION

16. This Court has subject matter jurisdiction pursuant to the Class Action Fairness Act, 28 U.S.C. § 1332(d)(2), because this is a class action where the amount in controversy exceeds the sum or value of \$5 million, exclusive of interest and costs, there are more than 100 putative members in the proposed Class, and at least one Class member (e.g., Plaintiffs) are citizens of a state different from the Defendant.

17. The Court also has supplemental jurisdiction over the state law claims pursuant to 28 U.S.C. § 1367 because all claims alleged are part of the same case or controversy.

18. The Court has personal jurisdiction over Target because its principal place of business is in this District. The Court also has personal jurisdiction over Target because it committed the acts alleged herein in Minnesota, regularly conducts business in this District, and has extensive contacts with this forum, including by selling and shipping its products to consumers in this District.

19. Venue is proper in this Court pursuant to 28 U.S.C. § 1391 because a substantial part of the events or omissions giving rise to the claim occurred in this District and Defendant transacts substantial business in this District.

FACTUAL ALLEGATIONS

20. Target is one of the largest retailers in the United States.³ It operates more than 2,000 brick-and-mortar stores,⁴ with locations in every U.S. state and offices around the world.⁵ Target also sells goods online, on Target.com and through its mobile app.⁶

21. In the fiscal year that ended January 31, 2026, Target reported net sales of more than \$104 billion.⁷ Nearly all of Target's sales come from within the United States.⁸

22. Target imports and sells a wide variety of products, including clothing, home goods, electronics, toys, beauty supplies, and food.⁹ According to its 2025 annual report, about half of Target's merchandise is sourced from outside the U.S., "with China as the single largest source of merchandise" that Target imports.¹⁰

³ See *Leadership & Team*, Target, <https://tinyurl.com/yxy288zz> (last accessed, Sept. 17, 2026).

⁴ *Id.*

⁵ See *Our Locations*, Target, <https://tinyurl.com/3nepptds> (last accessed, Sept. 17, 2026).

⁶ See generally Target.com; *Target App*, Target, <https://tinyurl.com/5c3rtykt> (last accessed, Sept. 17, 2026).

⁷ Target Corp., 2025 Form 10-K, at 51 <https://tinyurl.com/2p8xja95> (2026).

⁸ *Id.* at 8.

⁹ Target's 2025 Form 10-K, *supra* n. 7 at 51; see also *Supply Chain Traceability & Transparency*, Target, <https://tinyurl.com/4hx8am6d> (last accessed, Sept. 17, 2026) (noting in its global factory list that Target imports goods from manufacturers around the world).

¹⁰ Target's 2025 Form 10-K, *supra* n. 7 at 27.

23. Target is an importer of record for the merchandise that it sells, including for most of its owned-brand products.¹¹ These “owned” brands, which are only available at Target, include electronics, clothing, beauty products, food, and sporting goods, among other merchandise.¹² About thirty percent of Target’s total merchandise sales come from its owned and exclusive brands.¹³

24. Target controls the prices that it charges for many, if not the vast majority, of the products that it sells across its retail channels.¹⁴ For instance, while announcing that it would lower prices in 2024 for about 5,000 items, the company explained that “Target routinely adjusts its prices to ensure it is competitive within the markets it does business.”¹⁵

25. Target explains its responsibility as an importer of record as such: “[w]e are responsible for customs compliance, including but not limited to, classification, import valuation, and payment of all applicable duties and fees.”¹⁶

26. As an importer of record, when Target imports merchandise into the United States, it files an entry and deposits estimated duties based on its own classification,

¹¹ *Id.* at 5.

¹² *See Target Brands*, Target, <https://tinyurl.com/5t5tutek> (last accessed, Sept. 18, 2026).

¹³ Target’s 2025 Form 10-K, *supra* n. 7 at 5.

¹⁴ *See Target’s comeback quarter: New merchandise, more shoppers and a \$994M tariff refund*, CBS News (Aug. 19, 2026), <https://tinyurl.com/2hdejb49> (quoting Chief Financial Officer Jim Lee explaining that “Target reduced the prices of more than 10,000 items over the past year.”)

¹⁵ *See Target Will Help Consumers Save Big by Lowering Prices on 5,000 Frequently Shopped Items*, Target (May 20, 2024), <https://tinyurl.com/yhjuvf88>.

¹⁶ Target’s 2025 Form 10-K, *supra* n. 7 at 5.

valuation, and country-of-origin determinations.¹⁷ Until U.S. Customs and Border Protection (“CBP”) makes a final determination, this entry is “unliquidated.”¹⁸

27. CBP has one year from entry to finally determine the duties owed, a process called “liquidation.” 19 U.S.C. § 1504. If CBP does not act within 314 days, the entry generally liquidates automatically at the rate of duty and in the amount of estimated duties the importer asserted at entry.¹⁹ After liquidation, the importer has 90 days to file a protest challenging the factual or legal basis for the duties.²⁰

28. Between February 1, 2025, and February 20, 2026, Target imported merchandise into the United States and, in accordance with the process described above, deposited duties on these imports as a result of the IEEPA tariffs.²¹

I. President Trump Orders a Series of Tariffs.

29. Beginning in February 2025, President Trump issued a series of executive orders imposing new tariffs under the International Emergency Economic Powers Act (IEEPA), each tied to a declared national emergency.

30. On February 1, 2025, President Trump issued three orders directed at Mexico, Canada, and China, collectively referred to as the “Trafficking Tariff Orders.”

¹⁷ See generally Wayne W. Herrington & George W. Thompson, 1 Law and Practice of U.S. Reg. of Int’l Trade § 4:13.

¹⁸ See 19 U.S.C. § 1504.

¹⁹ *Id.*

²⁰ *Id.*

²¹ Target’s 2025 Form 10-K, *supra* n. 7 at 27.

31. The executive order directed at Mexico imposed an additional 25 percent tariff on the import of goods from Mexico.²²

32. The executive order directed at Canada imposed a 25 percent tariff on the import of goods from Canada, with certain exceptions.²³

33. The executive order directed at China imposed an additional 10 percent *ad valorem* tariff on the import of goods from China on top of existing duties.²⁴ Through a series of amendments to this executive order, President Trump increased the tariff on the import of goods from China to 20%.²⁵

34. On April 2, 2025, President Trump issued a separate order—the “Reciprocal Tariff Order”—declaring U.S. trade deficits a national emergency.²⁶ Effective April 9, this order imposed a 10% baseline tariff on nearly all imports and added higher, country-specific “reciprocal” tariffs on 57 countries ranging from 11% to 50%.²⁷

²² Exec. Order No. 14194, *Imposing Duties To Address the Situation at Our Southern Border*, 90 Fed. Reg. 9,117 (Feb. 7, 2025).

²³ Exec. Order No. 14193, *Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border*, 90 Fed. Reg. 9,113 (Feb. 7, 2025).

²⁴ Exec. Order No. 14195, *Imposing Duties to Address the Synthetic Opioid Supply Chain in the People’s Republic of China*, 90 Fed. Reg. 9,121 (Feb. 7, 2025).

²⁵ Exec. Order No. 14200, *Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China*, 90 Fed. Reg. 9277 (Feb. 11, 2025); Exec. Order No. 14228, *Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China*, 90 Fed. Reg. 11,463 (Mar. 7, 2025).

²⁶ Exec. Order No. 14257, *Regulating Imports With a Reciprocal Tariff To Rectify Trade Practices That Contribute to Large and Persistent Annual United States Goods Trade Deficits*, 90 Fed. Reg. 15,041 (Apr. 7, 2025).

²⁷ *Id.*

35. Within days, China imposed retaliatory tariffs and the President raised the reciprocal tariff on China from 34% to 84%, and the next day increased it again to 125%, while temporarily suspending elevated tariffs for other countries.²⁸ When combined with the trafficking tariff, most Chinese imports faced a minimum 145% tariff.

II. Target Charged Consumers More Because of These Tariffs.

36. Although they may be nominally directed extraterritorially, the increased costs created by the IEEPA tariffs are borne almost entirely by U.S. consumers.²⁹ The Dallas Federal Reserve concluded that the IEEPA tariffs materially increased consumer prices and that the “pass-through from the 2025 tariffs is effectively complete.”³⁰ In other words, the costs of the IEEPA tariffs were ultimately borne by consumers.

37. While importers must pay the IEEPA tariffs at the border, wholesalers, manufacturers, and retailers all face a choice: whether to absorb the burden of the IEEPA tariffs or to pass that burden on to their customers.³¹ In most cases, including in the case of

²⁸ Exec. Order No. 14257, *Regulating Imports With a Reciprocal Tariff To Rectify Trade Practices That Contribute to Large and Persistent Annual United States Goods Trade Deficits*, 90 Fed. Reg. 15,041 (Apr. 7, 2025); Exec. Order No. 14259, *Amendment to Reciprocal Tariffs and Updated Duties As Applied to Low-Value Imports from the People’s Republic of China*, 90 Fed. Reg. 15509 (Apr. 14, 2025); Exec. Order No. 14266, *Modifying Reciprocal Tariff Rates To Reflect Trading-Partner Retaliation and Alignment* (Apr. 9, 2025) 90 Fed. Reg. 15625 (Apr. 15, 2025).

²⁹ Julian Hinz, et al., *America’s Own Goal: Who Pays the Tariffs?*, Kiel Inst. for the World Econ. (Jan. 19, 2026), <https://tinyurl.com/ypsczz8y>.

³⁰ See Ron Mau & Tucker Smith, *Effects of Realized Tariff Changes on PCE Prices Peaked in the First Quarter of 2026*, Fed. Rsrv. Bank of Dallas (May 5, 2026), <https://tinyurl.com/57km4bx7>.

³¹ Hinz, *supra* n. 29 at 7.

Target, the burden of tariffs is eventually passed on to U.S. consumers through retail price increases.³²

38. In a May 2025 survey of businesses in the New York-New Jersey region conducted by the Federal Reserve Bank of New York, three-quarters of both manufacturing and service businesses facing tariff-induced cost increases reported they passed along at least some of these higher costs to their customers by raising prices.³³ Among those businesses, 40% of manufacturers reported passing along greater than 75% of the tariff-induced cost to their customers.³⁴ Target's actions exemplify this process.

39. Target acknowledges that it paid duties imposed by the IEEPA tariffs.³⁵ To offset these IEEPA duties, Target admits it passed tariff-induced cost increases on to its consumers.

40. For instance, on March 4, 2025, in response to President Trump's tariffs on Mexican goods, Target Chief Executive Officer Brian Cornell said that Target would likely raise prices on produce sourced from Mexico. "If there's a 25 percent tariff, those prices

³² *Id.*

³³ Jaison R. Abel, et al., *Are Businesses Absorbing the Tariffs or Passing Them On to Their Customers?*, Fed. Rsrv. Bank of N.Y. (June 4, 2025), <https://tinyurl.com/4sjnwbrp>.

³⁴ *Id.*

³⁵ Target's 2025 Form 10-K, *supra* n. 7 at 72 (noting that "Target is the importer of record for certain merchandise that was previously subject to such tariffs under IEEPA.").

will go up,” Cornell explained.³⁶ These price increases were confirmed in Target’s 2025 annual filings.³⁷

41. As another example, on May 21, 2025, Target’s Chief Commercial Officer, Rick Gomez, explained on an earnings call that, “where necessary,” Target had been “adjusting prices” to address the IEEPA tariffs.³⁸

42. Target determined that it would pass on the increased costs because of the IEEPA tariffs to its customers. These tariff surcharges on Target’s merchandise directly affected retail pricing for Target consumers across the Country.

43. Target applied these tariff surcharges across its products and caused Target’s consumers to pay a higher price for those products to cover the cost of the tariff duties.

44. Plaintiffs and each member of the Class purchased one or more products from Target after the IEEPA tariffs were imposed. At that time, Plaintiffs and the Class paid tariff surcharges to Target.

III. Target Sought and Received Nearly \$1 Billion in Refunds of Duties Paid.

45. In April 2025, several companies sued in the Court of International Trade, challenging the legality of President Trump’s executive orders and the resulting IEEPA

³⁶ Gabrielle Fonrouge and Jacob Pramuk, *Trump’s Mexico tariffs could raise produce prices in the next few days, Target CEO says*, CNBC (Mar. 4, 2025), <https://tinyurl.com/mwu3yvjm>.

³⁷ Target’s 2025 Form 10-K, *supra* n. 7 at 15.

³⁸ Edited Transcript: Q1 2025 Target Corp Earnings Call, Target (May 21, 2025), <https://tinyurl.com/y3drssbj>.

tariffs.³⁹ That Court held the tariff orders unlawfully exceeded the President’s authority under IEEPA. The Federal Circuit affirmed the Court of International Trade’s determination but stayed its decision pending the Supreme Court’s decision.⁴⁰ The Supreme Court granted certiorari and heard oral argument in *V.O.S. Selections, et al. v. Trump*, on November 5, 2025.

46. On February 20, 2026, the Supreme Court of the United States held that the IEEPA tariffs are unlawful because the imposition of such tariffs exceeds the President’s authority under the IEEPA. *Learning Res.*, 607 U.S. at 255.

47. And as Justice Kavanaugh noted in his dissent, “the interim effects of the Court’s decision could be substantial,” including requiring the United States to “refund billions of dollars to importers who paid the [subject] tariffs, even though some importers may have already passed on costs to consumers or others.” *Learning Res., Inc. v. Trump*, 607 U.S. 229, 334 (2026) (Kavanaugh, J., dissenting).

48. On April 17, 2026, following remand, the Court of International Trade directed CBP to (1) liquidate any unliquidated entries that were subject to IEEPA duties without applying those duties, and (2) reliquidate without IEEPA duties any liquidated

³⁹ See Complaint, *V.O.S. Selections, et al. v. Trump, et al.*, No. 25-cv-00066 (Ct. Int’l Trade Apr. 14, 2025), Dkt. No. 2.

⁴⁰ *V.O.S. Selections, Inc. v. Trump*, 149 F.4th 1312, 1347 (Fed. Cir. 2025), *cert. granted*, 146 S. Ct. 73, 222 L. Ed. 2d 1231 (2025); Order, *V.O.S. Selections*, 149 F.4th at 1347 (Aug. 29, 2025), Dkt. No. 161.

entries for which liquidation is not yet final. This means CBP must refund all IEEPA duties that were collected.

49. To carry out those orders, CBP created CAPE, a tool within CBP’s portal for processing IEEPA refund requests and is rolling it out in phases.⁴¹ CAPE Phase One launched on April 20, 2026, and covers unliquidated entries and entries up to 80 days past liquidation. Since then, CBP has processed approximately \$106.6 billion in refunds, more than 64% of the roughly \$166 billion in IEEPA duties and deposits it estimates it collected.⁴²

50. Because the IEEPA tariffs were in effect for just over a year, and entries generally liquidate within a year of entry, a large share of affected entries were eligible for Phase One at launch. Of the more than 53 million entries on which IEEPA duties were deposited or paid, only about 15 million were past the 90-day reliquidation period as of March 4, 2026.⁴³

51. As Justice Kavanaugh anticipated, Target sought a refund for tariff payments it has already passed on to consumers. On May 20, 2026, Target’s Chief Financial Officer, Jim Lee, said the company was “working through the process” of securing a tariff refund.⁴⁴

⁴¹ *Consolidated Administration and Processing of Entries*, Trade User Information Notice, (CBP July 10, 2026).

⁴² Decl. of Brandon Lord ¶ 5, *Freestyle World, Inc. v. U.S. Customs & Border Protection*, No. 26-cv-01088 (Ct. Int’l Trade Aug. 25, 2026), Dkt. No. 38.

⁴³ Decl. of Brandon Lord ¶¶ 12, 16, *Atmus Filtration, Inc. v. United States*, No. 26-cv-01259 (Ct. Int’l Trade, Mar. 6, 2026), Dkt. No. 31.

⁴⁴ Gabrielle Fonrouge and Megan Cassella, *Trump said he’d ‘remember’ companies that didn’t apply for tariff refunds. Many of them are anyway*, CNBC (May 22, 2026),

52. And on August 19, 2026, Target announced that it had received a \$994 million refund for the IEEPA tariffs.⁴⁵ This refund was a boon for Target's bottom line.⁴⁶

53. Plaintiffs and the Class are entitled to restitution of the tariff surcharge Target charged them at the time of their purchases and which Target subsequently recovered from the federal government. If Target retains the refund of tariffs that it did not ultimately bear the full expense of in the first place, and which were instead borne by consumers, Target will receive an unjust windfall of funds that rightfully belong to Plaintiffs and the Class.

54. Nor has Target stated its intention to return tariff surcharges to consumers, now that it has received a refund from the federal government. Notably, other companies like FedEx have made such assurances to consumers, stating that "if refunds are issued to FedEx, we will issue refunds to the shippers and consumers who originally bore those charges."⁴⁷ UPS has likewise committed to refunding tariff payments to its customers who paid for them, stating that UPS "will request and retrieve IEEPA tariff refunds from CBP on our customers' behalf. . . . [a]fter we receive the funds from CBP, we have established a process to issue refunds to the payors."⁴⁸

<https://tinyurl.com/y7kbvmsf>.

⁴⁵ See *Target Corporation Reports Second Quarter Earnings*, Target, <https://tinyurl.com/4n7s96fj> (last accessed, Sept. 18, 2026).

⁴⁶ *Id.*

⁴⁷ *Navigating U.S. Tariffs and Customs Regulations*, FedEx, <https://tinyurl.com/y66sxmxe> (last visited June 4, 2026).

⁴⁸ *IEEPA Tariff Refund Process*, UPS, <https://tinyurl.com/yc6mx956> (last visited June 4, 2026).

55. If Plaintiffs and the Class had known that Target would unfairly retain the tariff surcharge Target imposed on consumers, they would not have purchased or would have only been willing to pay less for Target's products.

CLASS ACTION ALLEGATIONS

56. Plaintiffs bring this action on behalf of themselves and on behalf of all others similarly situated (the "Class") as a class action pursuant to Fed. R. Civ. P. 23(b)(2), (b)(3), and (c)(4). Plaintiffs seek certification of a Class initially defined as follows:

All individuals in the United States who purchased a product with a tariff surcharge imposed by Target within the Class Period.

57. Excluded from the above Class are Target, including any entity in which Target has a controlling interest, is a parent or subsidiary, or which is controlled by Target, as well as the officers, directors, affiliates, legal representatives, heirs, predecessors, successors, and assigns of Target. Also excluded are the judges and court personnel in this case and any members of their immediate families.

58. Plaintiffs reserve the right to amend the Class definition if discovery and further investigation reveal that the Class should be expanded or otherwise modified.

59. The Class Period begins on February 1, 2025, up to the date this action was commenced and continues through the present and the date of judgment. Plaintiffs reserve the right to amend or modify the Class definition(s) with greater specificity, by further division into subclasses, and/or by limitation to particular issues. As described below, the Class satisfies the elements of Fed. R. Civ. P. 23(a) and Rule 23(b).

60. **Numerosity.** The Class members are so numerous that joinder of each individual Class member would be impracticable and unfeasible. The Class consists of tens of millions of Target customers who made purchases during the Class Period. The customers included in the Class are ascertainable, as the identities can be determined by objective means. The Class is, however, so large that Class members cannot be consolidated in one complaint and it, therefore, would be impractical for each to bring suit individually. Plaintiffs do not anticipate any difficulties in the management of the action as a class action.

61. **Commonality and Predominance.** There is a well-defined community of interest among the Class members and common questions of both law and fact predominate over questions affecting individual members. These common legal and factual questions include, but are not limited to, the following:

- a. Whether Defendant passed on tariff-related charges on to customers;
- b. Whether consumers paid increased prices for Defendant's products attributable to the cost of tariffs;
- c. The amount to which consumers paid for the costs of tariffs;
- d. Whether Defendant's retention of tariff refunds is unjust without payment;
- e. Whether Defendant acted unfairly by charging consumers for tariff-related costs and then retaining any reimbursements of those tariff charges;

- f. Whether Plaintiffs and the Class members are entitled to equitable relief, including, but not limited to, restitution as requested herein;
- g. Whether Defendant's conduct has harmed Plaintiffs and the Class uniformly; and
- h. Whether declaratory relief would afford uniform benefits to the Class.

62. **Typicality.** Plaintiffs' claims are typical of those of the Class members in that they arise out of the same course of wrongful conduct committed by Defendant, including its inequitable retention of tariff refunds which rightfully belong to Plaintiffs and Class members. Plaintiffs and Class members have experienced the same harm, including loss caused by a uniform tariff surcharge on their purchases. The effort Plaintiffs undertake to pursue their own claims will significantly benefit the Class members because of the identical nature of the issues across the Class.

63. **Adequacy of Representation.** Plaintiffs will continue to fairly and adequately represent and protect the interests of the members of the Class. Plaintiffs share a common interest with the Class members, with respect to the conduct of the Defendant herein and redress of injury. Plaintiffs have suffered an injury-in-fact because of the conduct of the Defendant, as alleged herein. Plaintiffs have retained counsel who are competent and experienced in the prosecution of complex class actions. Plaintiffs and their counsel intend to prosecute this action vigorously and faithfully for the benefit of the Class members. Plaintiffs and Plaintiffs' counsel have no contrary interests to the Class members and will fairly and adequately protect the interests of the Class.

64. **Rule 23(b)(2) Class Certification is Appropriate.** Plaintiffs seek specific declaratory relief that would provide relief to the entire Class and would remedy a Class-wide harm. Plaintiffs and Class members have been harmed due to a uniform course of conduct. Defendant subjected Plaintiffs and Class members to the same unfair, unlawful, and fraudulent practices and harmed them in the same manner by retaining tariff refunds that rightfully belonged to Plaintiffs and Class members.

65. A uniform declaration would benefit the Class as a whole. Plaintiffs seek declaratory relief that would prevent Defendant from unfairly retaining tariff refunds consisting of Plaintiffs' monies and require Defendant to return those monies to Plaintiffs and the Class.

CLAIMS FOR RELIEF

COUNT I

Money Had and Received

(On Behalf of Plaintiffs and the Class)

66. Plaintiffs incorporate by reference the facts alleged above.

67. Plaintiffs allege this claim individually and on behalf of the proposed Class.

68. Defendant received money from Plaintiffs and from each member of the proposed Class in the form of a tariff surcharge. The Supreme Court has determined that the tariffs were unlawful.

69. The purpose for which Defendant received this money through its tariff surcharges was to pay IEEPA-based duties.

70. Defendant has received refunds of its deposits to pay IEEPA-based duties and may imminently receive additional refunds.

71. The money belonged to Plaintiffs and to each member of the proposed Class.

72. Defendant has not returned the money, nor has it represented that they have any intention of doing so.

73. It will give offense to equity and good conscience if Defendant is permitted to retain the tariff surcharge. Plaintiffs seek the return of the money in an amount to be proven at trial.

74. Plaintiffs seek all remedies available under the law, including, if available, actual damages, nominal damages, compensatory damages, punitive damages, and injunctive relief, and other remedies available to them.

COUNT II
Unjust Enrichment
(On Behalf of Plaintiffs and the Class)

75. Plaintiffs incorporate by reference the facts alleged above.

76. Plaintiffs allege this claim individually and on behalf of the proposed Class.

77. As described herein, Defendant charged Plaintiffs and each member of the proposed Class tariff surcharges when they purchased Defendant's products. By collecting these tariff surcharges, Defendant received and knowingly and willingly accepted a direct benefit at Plaintiffs' and the members of the proposed Class's expense. The Supreme Court has determined that the tariffs were unlawful.

78. It would be unjust for Defendant to retain tariff surcharges to cover the expense of the IEEPA tariffs when Defendant has or will imminently receive a refund for the IEEPA tariffs paid.

79. Defendant's unjust conduct was the proximate cause, and a substantial factor, in causing Plaintiffs' and the members of the proposed Class's losses and damages.

80. Plaintiffs and Class members lack an adequate remedy at law to prevent Defendant's unjust enrichment because, absent equitable relief, Defendant will retain amounts collected from Plaintiffs and Class members that duplicate the amounts Defendant have been, or will be, reimbursed through their anticipated litigation recovery for the same tariff-related costs.

81. Plaintiffs seek the return of the tariff surcharges in an amount to be proven at trial.

COUNT III
Declaratory Relief, 28 U.S.C. § 2201
(On Behalf of Plaintiffs and the Class)

82. Plaintiffs incorporate by reference the facts alleged above.

83. Plaintiffs allege this claim individually and on behalf of the proposed Class.

84. Federal courts have the power "to declare the rights and other legal relations of any interested party seeking such a declaration." 28 U.S.C. § 2201(a).

85. Plaintiffs' claims present an actual controversy as to the rightful ownership of the tariff surcharges paid to Defendant.

86. Plaintiffs have suffered an injury by having been required to pay Defendant a tariff surcharge because of the IEEPA tariffs on Defendant's products. And Plaintiffs have suffered or will imminently suffer an injury by Defendant's unlawful retention of the tariff refund.

87. This Court can exercise its equitable power to enter a declaratory judgment that retention of the tariff surcharges paid by Plaintiffs but refunded to Defendant is unlawful for any of the above reasons.

PRAYER FOR RELIEF

WHEREFORE, Plaintiffs, individually, and on behalf of all others similarly situated, respectfully request that the Court enter an order:

- a. Certifying the Class as requested herein;
- b. Appointing Plaintiffs as Class Representatives and undersigned counsel as Class Counsel;
- c. Finding that Defendant engaged in the unlawful conduct as alleged herein;
- d. Granting permanent injunctive relief to prohibit and prevent Defendant from continuing to engage in the unlawful acts, omissions, and practices described herein;
- e. Awarding Plaintiffs and Class members compensatory, consequential, and general damages, including nominal damages as appropriate, for each count as allowed by law in an amount to be determined at trial;
- f. Granting the declaratory relief sought herein;
- g. Ordering disgorgement and restitution of all profits received or retained by Defendant as a result of its unfair acts, omissions, and practices;

- h. Awarding to Plaintiffs the costs and disbursements of the action, along with reasonable attorneys' fees, costs, and expenses; and
- i. That the Court grant such other relief as the Court deems just and proper.

JURY TRIAL DEMANDED

Plaintiffs hereby demand a jury trial.

Dated: September 24, 2026

Respectfully submitted,

/s/ Michael J. Laird

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