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**UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE**

LISA MARKLAND and MARI  
CARTAGENOVA, on behalf of themselves and  
all others similarly situated,

Plaintiffs,

v.

AMAZON.COM, INC.,

Defendant.

Case No. \_\_\_\_\_

**CLASS ACTION COMPLAINT**

**DEMAND FOR JURY TRIAL**

CLASS ACTION COMPLAINT

**HAGENS BERMAN**

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1 Lisa Markland and Mari Cartagenova individually and on behalf of all others similarly  
2 situated, allege the following:

3 **I. INTRODUCTION**

4 1. Amazon collected hundreds of millions of dollars in unlawful tariff costs from  
5 consumers by raising prices on imported goods while tariffs imposed by the Trump Administration  
6 under the International Emergency Economic Powers Act (“IEEPA”) were in effect. 50 U.S.C. §  
7 1701, et seq. Amazon is now legally entitled to recover those costs in full from the federal  
8 government. Yet Amazon has refused to seek a refund — not because it lacks a legal basis to do so,  
9 but because it seeks to curry favor with Trump by allowing the federal government to retain the  
10 funds. Amazon’s decision to forgo recovery serves its own political and commercial interests at the  
11 direct expense of the consumers who bore the tariff costs in the first place. Amazon has not returned  
12 any portion of those costs it passed on to consumers, and it has no intention of doing so. It has, in  
13 short, generated and retained a windfall from unlawful government action, and consumers — not  
14 Amazon — are the ones left paying for it.

15 2. This dispute arises from a fundamental inequity in the tariff refund process. Only the  
16 importer of record may seek a refund for an unlawfully assessed tariff — but importers merely  
17 advance the tariff cost at the border and recoup all or some of it through higher consumer prices. In  
18 economic reality, the consumer pays the tariff.

19 3. This inequity is compounded when, as here, a tariff is struck down by the courts.  
20 Consumers who bore the true economic burden have no direct avenue for redress — they lack both  
21 a statutory cause of action in the Court of International Trade and standing to seek a refund. That  
22 right belongs exclusively to the importer of record, here Amazon, regardless of who actually paid.  
23 Large corporations that passed the entire tariff cost onto their customers remain entitled to recover  
24 a full refund of tariffs the Supreme Court have since been declared unlawful.

25 4. This lawsuit seeks to force Amazon to return funds it collected from millions of  
26 consumers to cover IEEPA tariffs between February 2025 and February 2026. Amazon has made no  
27 commitment to compensate consumers for those payments. To the contrary, Amazon has chosen not  
28

1 to recoup the tariff payments it made to the federal government to further its own business interests.  
2 That decision does not make consumers whole.

3 5. Plaintiffs seek a judgment that requires Amazon to return to Plaintiffs all IEEPA  
4 duties passed on to customers in the form of higher prices on products, with interest.

5 6. Plaintiffs also seek restitution of those tariff overcharges they paid, or a proportionate  
6 share of any tariff refunds Amazon recovers, together with interest, reasonable attorneys' fees, and  
7 costs.

8 **II. JURISDICTION AND VENUE**

9 7. This Court has jurisdiction pursuant to the Class Action Fairness Act of 2005, 28  
10 U.S.C. § 1332(d), because the proposed Class consists of 100 or more members; the amount in  
11 controversy exceeds \$5,000,000, exclusive of costs and interest; and minimal diversity exists. This  
12 Court has supplemental jurisdiction over the state law claims pursuant to 28 U.S.C. § 1367.

13 8. Venue is proper in this District under 28 U.S.C. § 1367 because a substantial part of  
14 the events, omissions, and misrepresentations giving rise to Plaintiffs' claims occurred in this  
15 District. Amazon's headquarters are in this District and Amazon has marketed, advertised, and made  
16 available for sale products subject to IEEPA tariffs within this District. Amazon's Conditions of Use  
17 provide that disputes between Amazon and its customers may be adjudicated in the Western District  
18 of Washington.<sup>1</sup>

19 **III. PARTIES**

20 **A. Plaintiffs**

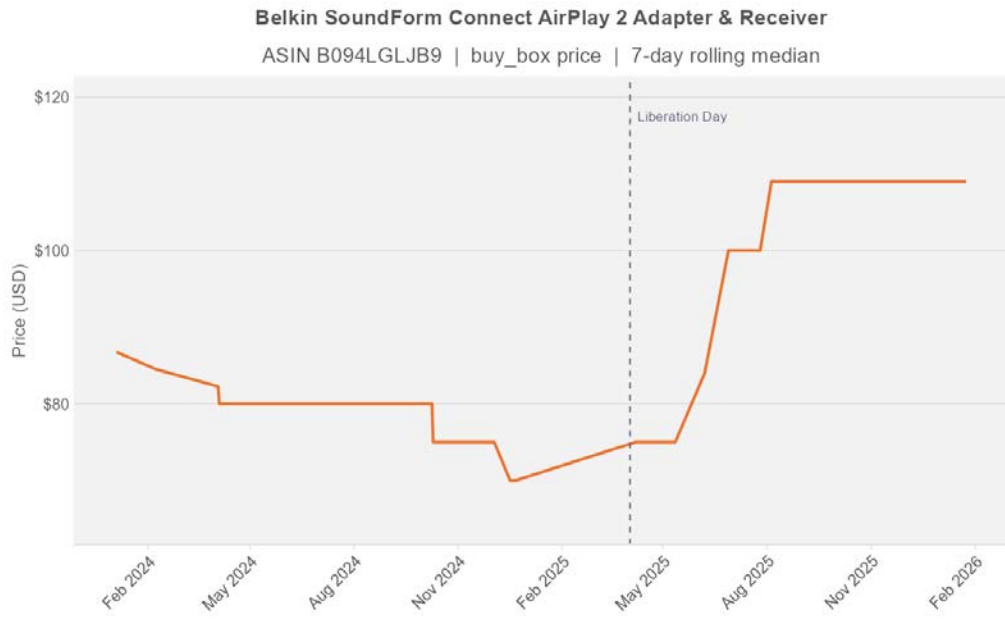
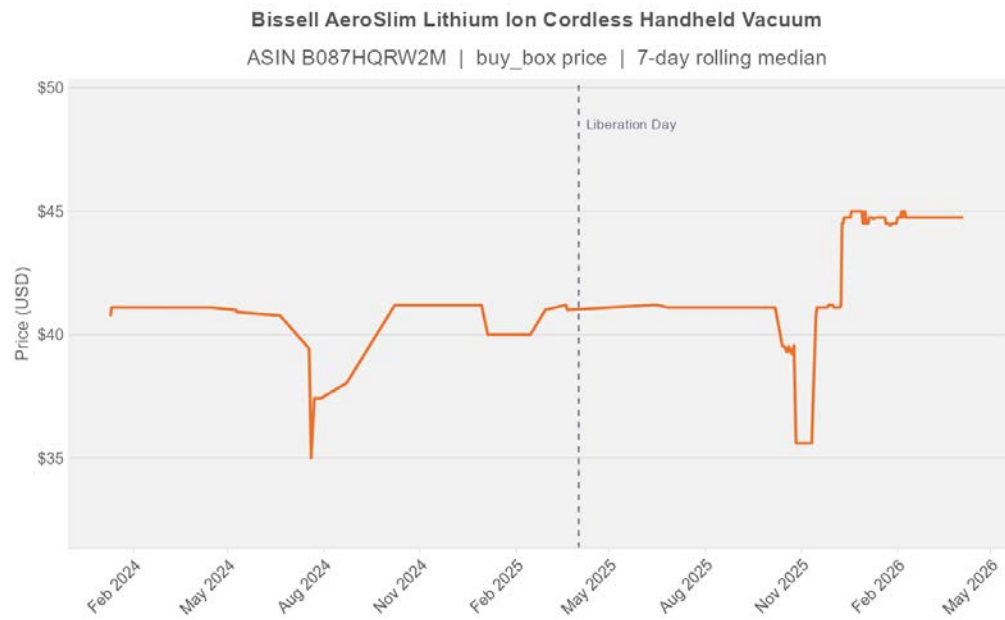
21 **1. Lisa Markland**

22 9. Plaintiff Lisa Markland is a resident of Maryland domiciled in Germantown,  
23 Maryland. During the Class Period, Plaintiff Markland purchased goods such as a handheld vacuum  
24 and audio adapters directly from Amazon's Online Stores. These products were imported from  
25 countries subject to IEEPA tariffs and as the charts below demonstrate, sold at prices inflated by  
26 Amazon's pass-through of IEEPA tariff costs. For example, on December 6, 2025, she purchased a  
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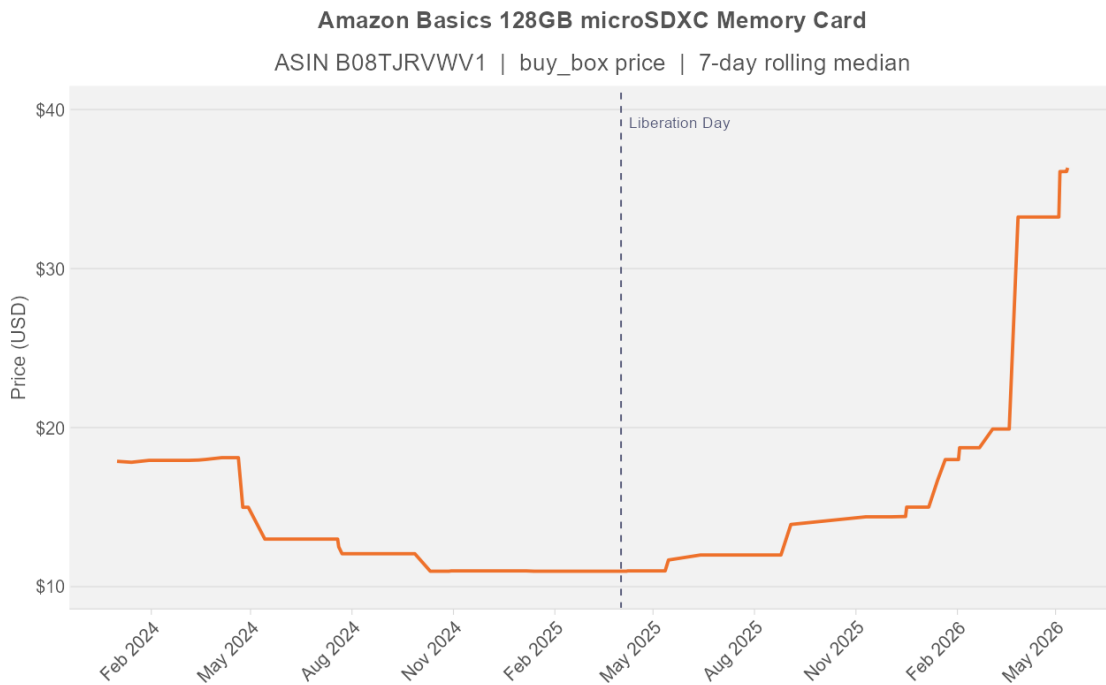
28 <sup>1</sup> *Conditions of Use*, Amazon, <https://www.amazon.com/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM> (last accessed May 15, 2026).

1 Bissell AeroSlim Lithium Ion Cordless Handheld Vacuum from Amazon.com, which was made in  
 2 China, which was priced at \$41.19. On July 17, 2025, Plaintiff Markland also purchased a Belkin  
 3 SoundForm Connect Airplay Adapter & Receiver directly from Amazon. This product was priced  
 4 at \$99.99 and was made in Vietnam. These prices were higher than the prices Amazon.com charged  
 5 for the products before the IEEPA tariffs went into effect. Plaintiff Markland has been injured by  
 6 paying more for Class Products than she would have paid in the absence of Defendant’s acts, as set  
 7 forth herein:

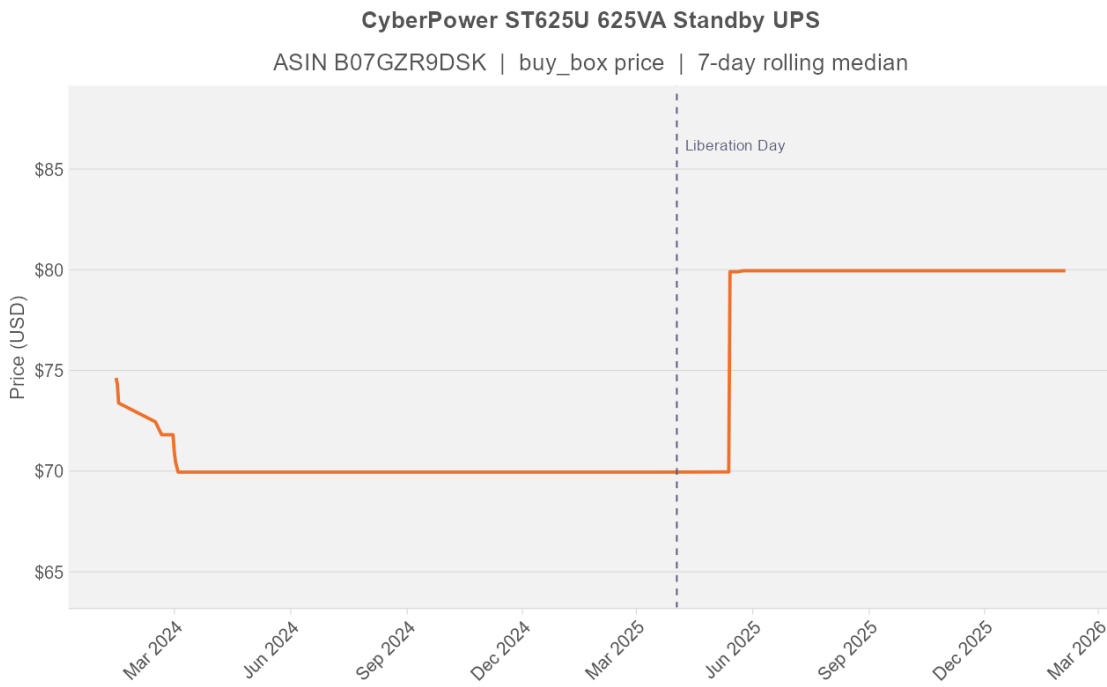
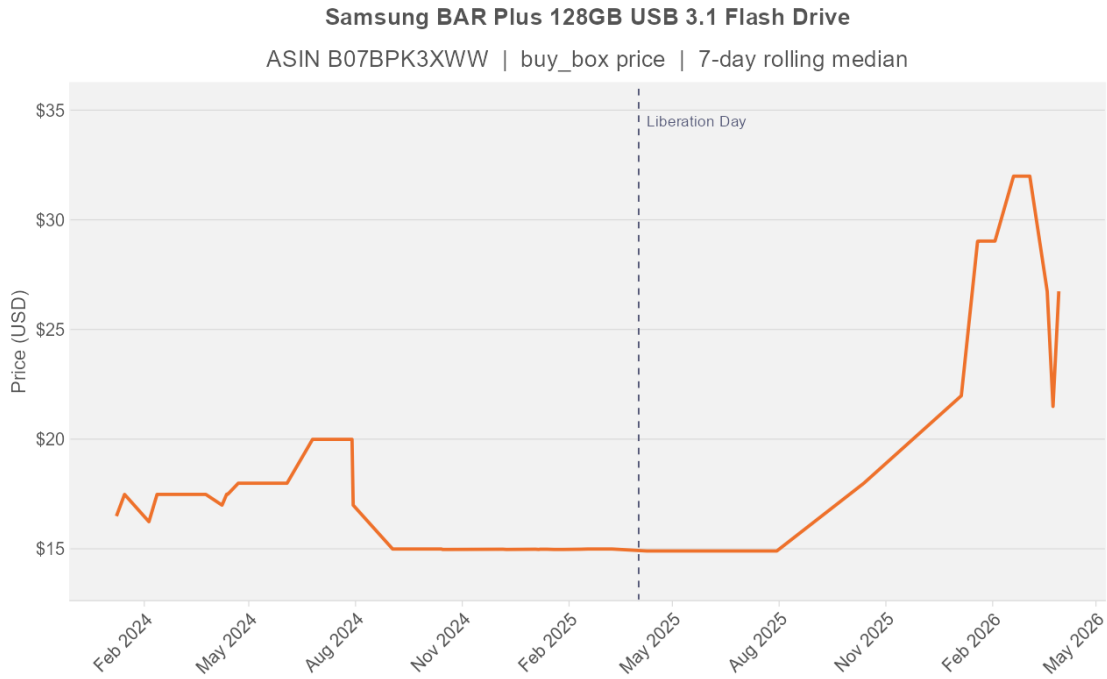


**2. Mari Cartagenova**

10. Plaintiff Mari Cartagenova is a resident of Massachusetts domiciled in Westford, Massachusetts. During the Class Period, Plaintiff Cartagenova purchased goods such as a memory card, a flash drive, and a battery backup directly from Amazon’s Online Stores. These products were imported from countries subject to IEEPA tariffs, and as the charts below demonstrate, sold at prices inflated by Amazon’s pass-through of IEEPA tariff costs. For example, on December 5, 2025, Plaintiff Cartagenova purchased an Amazon Basics Micro SDXC Memory Card with Adapter from Amazon.com. This product was made in Taiwan and was priced at \$15.00. On December 27, 2025, she purchased a Samsung Bar Plus 3.1 USB Flash Drive, made in Taiwan, that had been priced at \$17.99. Finally, on October 25, 2025, Plaintiff Cartagenova purchased a CyberPower ST625U Standby Battery Backup and Surge Protector, which had been made in China. It was priced at \$79.95. These prices were higher than the prices Amazon.com charged for the products before the IEEPA tariffs went into effect. Plaintiff Cartagenova has been injured by paying more for Class Products than she would have paid in the absence of Defendant’s acts, as set forth herein:



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1 **B. Defendant**

2 11. Amazon.com, Inc. (“Amazon”) is an American multinational consumer goods and  
3 technology company that conducts business in all 50 states and the District of Columbia. Amazon is  
4 a Delaware corporation with principal executive offices located at 410 Terry Avenue North, Seattle,  
5 Washington 98109.

6 12. Amazon is the world’s largest e-commerce company. At all relevant times, Amazon  
7 operated an Online Store on its platform through which it sold imported products directly to  
8 consumers. Between February 4, 2025 and February 20, 2026, Amazon collected tariff costs from  
9 those consumers on goods subject to tariffs imposed under the IEEPA. On information and belief,  
10 the misconduct alleged herein originated from and was directed out of Amazon’s headquarters and  
11 principal place of business in Seattle, Washington.

12 **IV. FACTUAL ALLEGATIONS**

13 **A. Amazon is an Enormous Seller of Imported Goods.**

14 13. Amazon is the world’s second largest retailer.<sup>2</sup> Amazon ranks sixth among all  
15 importers of consumer goods into the United States.<sup>3</sup>

16 14. Amazon offers consumers an expansive online marketplace of products from around  
17 the world. Consumers can purchase these products from two primary categories of sellers. First,  
18 Amazon itself sells retail products that it sources wholesale from vendors or manufacturers.  
19 Consumers can purchase these goods directly from Amazon through its online stores (“Amazon  
20 Online Stores”). Second, consumers can purchase goods from third-party sellers on Amazon  
21 Marketplace.

22 15. For sales through Amazon’s Online Stores, Amazon owns the inventory, controls  
23 pricing, and fulfills orders from its own warehouses. These listings display “Ships from and sold by  
24 Amazon.com.” For Prime subscribers, Prime benefits apply without any intermediary. This is the  
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26 \_\_\_\_\_  
27 <sup>2</sup> *Global Powers of Retailing 2025: Improving Effectiveness and unlocking growth in the year ahead*, Deloitte  
(Mar. 2025), at p. 8, <https://www.deloitte.com/content/dam/assets-shared/docs/industries/consumer/2025/deloitte-global-powers-of-retailing-2025.pdf>.

28 <sup>3</sup> *2025 Journal of Commerce Top 100 US Importers. Ranked by annual containerized US imports in 2024, in laden TEUs (Twenty-foot Equivalent Units)*, S&P Global (2025), <https://www.cfsccon.com/company/292.html>.

1 most direct consumer-to-retailer relationship: the consumer buys from Amazon, and Amazon ships  
2 the product.

3 16. Amazon’s control of first-party goods begins before they enter the United States. In  
4 these transactions, Amazon acts as the importer of record (“IOR”) — the party legally responsible  
5 for the goods at the time of entry, identified on CBP Form 7501 (the entry summary), who signs the  
6 customs declaration, takes legal responsibility for compliance, and pays the tariff to U.S. Customs  
7 and Border Protection. Major retailers, including Amazon, often serve as the IOR.

8 17. For third-party sales on Amazon Marketplace, there are two categories of sellers.  
9 Under the Fulfillment by Amazon (“FBA”) program, the seller owns the products and controls  
10 pricing, while Amazon manages shipping, storage, and returns. Under Seller Fulfilled Prime  
11 (“SFP”), eligible third-party sellers fulfill Prime orders directly from their own warehouses, provided  
12 they meet Amazon’s performance requirements. Amazon does not act as IOR for either category.<sup>4</sup>

13 18. Amazon’s Online Stores account for 40% of Amazon’s sales while the remaining  
14 60% comes from sales on Amazon Marketplace.<sup>5</sup> In 2025, Amazon’s Online Stores accounted for  
15 \$269.3 billion in sales.<sup>6</sup>

## 16 **B. The Trump Administration Invokes the IEEPA to Implement Tariffs**

17 19. On February 4, 2025, Trump issued an executive order imposing a 10% tariff on  
18 Chinese imports.<sup>7</sup> In March 2025, Trump issued two more executive orders imposing a 25% on  
19 goods imported from Canada and Mexico respectively.<sup>8</sup> By April 2025, the Trump Administration  
20 had imposed tariffs on imports from most other U.S. trading partners.

21 20. The Trump Administration invoked the International Emergency Economic Powers  
22 Act (“IEEPA”) as the legal basis for these tariffs. The IEEPA was originally designed to allow the  
23

24  
25 <sup>4</sup> *Delivering imports to Amazon*, Amazon Seller Central, <https://sellercentral.amazon.com/help/hub/reference/external/200280280?locale=en-US> (last visited May 15, 2026).

26 <sup>5</sup> *Amazon Percent of Units by Marketplace Sellers 2004-2021*, Marketplace Pulse, <https://www.marketplacepulse.com/stats/amazon/amazon-percent-of-units-by-marketplace-sellers-1> (estimating that third-party sellers’ sales account for 60% of sales on Amazon Marketplace) (last visited May 15, 2026).

27 <sup>6</sup> *Id.*

28 <sup>7</sup> Andrea Shalal, *Trump launches trade war with tariffs on Mexico, Canada and China*, Reuters (Feb. 1, 2025), <https://www.reuters.com/business/trump-readies-order-steep-tariffs-goods-mexico-canada-china-2025-02-01/>.

<sup>8</sup> *Id.*

1 President to regulate international commerce during declared national emergencies.<sup>9</sup> The Trump  
 2 Administration pointed to drug trafficking across U.S. borders and the persistent American trade  
 3 deficit as the legal emergencies justifying the IEEPA tariffs.<sup>10</sup>

4 21. The IEEPA tariffs did not operate in isolation. For example, for much of 2025, the  
 5 effective rate on most Chinese electronics was approximately 45%: a 20% IEEPA layer on top of an  
 6 already existing 25% Section 301 tariff.<sup>11</sup> At the peak of the escalation in April-May 2025, average  
 7 U.S. tariffs on Chinese imports reached 127.2% in early May 2025.<sup>12</sup>

8 22. On April 3, 2025, within days of the IEEPA tariffs going into effect, the first lawsuit  
 9 challenging their legality was filed.<sup>13</sup> Despite palpable fear from business groups of incurring  
 10 Trump's wrath,<sup>14</sup> other lawsuits would eventually follow.<sup>15</sup> These filings were widely reported and  
 11 as a major retailer, Amazon certainly tracked their progress.<sup>16</sup>

12 23. On February 20, 2026, the U.S. Supreme Court issued its opinion in *Learning*  
 13 *Resources, Inc. v. Trump* holding that the IEEPA did not authorize the President to impose the  
 14 IEEPA tariffs and that they were invalid.<sup>17</sup>

15 24. The Supreme Court's decision in *Learning Resources, Inc.* eliminated the legal basis  
 16 for the IEEPA tariffs and created a pathway for importers like Amazon to seek refunds of the tariffs  
 17 previously collected by the federal government.

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 19  
 20 <sup>9</sup> Christopher A. Casey, Library of Congress, R-45618, *The International Emergency Economic Powers Act: Origins, Evolution, and Use*, <https://www.congress.gov/crs-product/R45618>.

21 <sup>10</sup> Andrea Shalal, *Trump launches trade war with tariffs on Mexico, Canada and China*, Reuters (Feb. 1, 2025),  
<https://www.reuters.com/business/trump-readies-order-steep-tariffs-goods-mexico-canada-china-2025-02-01/>.

22 <sup>11</sup> Section 301 of the US Trade Act of 1974 authorizes the President to take all appropriate action, including  
 23 tariffs, to remove a foreign government's practice that violates an international trade agreement and that restricts US  
 commerce. 19 U.S.C. § 2411. Trump implemented Section 301 tariffs in 2018.

24 <sup>12</sup> Chad P. Bown, *US-China Trade War Tariffs: An Up-to-Date Chart*, Peterson Institute for International  
 Economics (Nov. 14, 2025), <https://www.piie.com/research/piie-charts/2019/us-china-trade-war-tariffs-date-chart>.

25 <sup>13</sup> *Emily Ley, Paper, Inc., d/b/a Simplified v. Trump*, No. 3:25-cv-464-TKW-ZCB (N.D. Fla. Apr. 3, 2025).

26 <sup>14</sup> Caitlin Oprysko, 'Everyone is terrified': Business and government officials are afraid to cross Trump on tariffs,  
 Politico (Apr. 4, 2025), <https://www.politico.com/news/2025/04/04/trump-tariffs-fear-lobby-business-congress-00006608>.

27 <sup>15</sup> See, e.g. Doug Palmer, *Trump's tariffs could face more than one legal challenge*, Politico (Apr. 3, 2025),  
<https://www.politico.com/news/2025/04/04/first-lawsuit-filed-against-trumps-tariffs-00273646>; Larry Neumeister, *A  
 dozen states sue the Trump administration to stop tariff policy*, Associated Press (Apr. 23, 2025),  
<https://apnews.com/article/tariffs-lawsuit-what-states-sue-0d6531b7f60aaa2f7c6c35e0a944d4a9>.

28 <sup>16</sup> *Id.*

<sup>17</sup> *Learning Resources, Inc. v. Trump*, 607 U.S. \_\_\_, 146 S. Ct. 628 (2026) (slip op. at 20).

1 **C. Consumers Incurred Price Increases on Amazon While the IEPAA Tariffs Were in**  
 2 **Effect.**

3 25. As early as April 10, 2025, Amazon’s CEO Andy Jassy stated that he anticipated  
 4 third-party sellers on Amazon Marketplace would pass the cost of the IEEPA tariffs onto  
 5 consumers.<sup>18</sup> Mr. Jassy also stated that Amazon had made “strategic forward inventory buys” and  
 6 renegotiated with sellers so customers could “have lower prices.”<sup>19</sup>

7 26. In late April 2025, Amazon planned to start displaying how much of a product’s cost  
 8 came from the IEEPA tariffs.<sup>20</sup>

9 27. Amazon’s plan was poorly received by the Trump Administration. White House press  
 10 secretary Karoline Leavitt called the move “a hostile and political act.”<sup>21</sup> On April 29, 2025, Trump  
 11 contacted Amazon founder Jeff Bezos to discuss the issue. After the call between Mr. Trump and  
 12 Mr. Bezos, Amazon abandoned the plan.

13 28. Although the plan was never implemented, it demonstrates that Amazon can identify  
 14 exactly how much of a product’s price was due to the IEEPA tariffs. And it demonstrates that  
 15 Amazon has the record-keeping ability to identify each consumer who paid a higher cost due to a  
 16 Trump tariff.

17 29. In May 2025, an analysis of the median price of more than 1,400 products<sup>22</sup> made in  
 18 China and sold on Amazon found a 2.6 percent increase between January and mid-June, outpacing  
 19 the latest U.S. inflation rate of 2% for core goods.<sup>23</sup> In response to this analysis, Amazon said it had  
 20 not seen average products change outside of typical fluctuations.<sup>24</sup>

21  
 22 <sup>18</sup> Annie Palmer, *Amazon CEO Andy Jassy says he believes sellers will pass increased tariff costs on to consumers*, CNBC (Apr. 10, 2025), <https://www.cnbc.com/2025/04/10/amazon-ceo-andy-jassy-says-he-believes-sellers-will-pass-increased-tariff-costs-on-to-consumers.html>.

23 <sup>19</sup> Jordan Valinsky, *Expect Amazon prices to rise because of tariffs CEO says*, CNN (Apr. 10, 2025), <https://edition.cnn.com/2025/04/10/business/amazon-ceo-prices-tariffs/index.html>.

24 <sup>20</sup> *Amazon to display tariff costs for consumers*, Punchbowl News (April 29, 2025), <https://punchbowl.news/article/tech/amazon-display-tariff-costs>.

25 <sup>21</sup> Alayna Treene, et al., *A ‘p\*ssed’ Trump called Jeff Bezos after learning Amazon considered breaking out a tariff charge*, CNN (April 29, 2025), <https://www.cnn.com/2025/04/29/business/white-house-calls-report-that-amazon-is-adding-a-tariff-charge-a-hostile-action>.

26 <sup>22</sup> The basket of China-made goods includes products sold by Amazon as well as its third-party sellers.

27 <sup>23</sup> Siddharth Cavale, *Trump Tariffs Have Raised Prices on Chinese-Made Amazon Products Faster Than Inflation*, Reuters (June 30, 2025), <https://www.reuters.com/business/retail-consumer/us-prices-china-made-goods-amazon-rise-faster-than-inflation-analysis-shows-2025-06-30/>.

28 <sup>24</sup> *Id.*

1           30. In July 2025, a Wall Street Journal study of 2,500 products sold on Amazon found  
2 that Amazon had increased the price of 1,200 low-cost goods despite prior pledges to keep prices  
3 low.<sup>25</sup> On average, prices for these inexpensive goods had increased by 5.2% between January and  
4 July 2025. The graph below demonstrates that during the same period, Walmart lowered prices on  
5 those same items by nearly 2%:



21           31. In the fall of 2025, Mr. Jassy stated that most of the additional supply Amazon had  
22 purchased in anticipation of the IEEPA tariffs had run out.<sup>26</sup> He anticipated seeing “tariffs creep into  
23 some of the prices.” According to Mr. Jassy, while Amazon was trying to “‘keep prices as low as  
24 possible’ for consumers... in some cases, price hikes may be unavoidable.”<sup>27</sup>

25

26 <sup>25</sup> Shane Shifflett, et al., *After Pledging to Keep Prices Low, Amazon Hiked Them on Hundreds of Essentials*, Wall  
27 Street Journal (July 20, 2025), <https://www.wsj.com/business/retail/amazon-price-hikes-essentials-60a7c7f3>.

28 <sup>26</sup> Annie Palmer, *Amazon CEO Jassy says Trump’s tariffs have started to ‘creep’ into prices*, CNBC (Jan. 20,  
2026), <https://www.cnbc.com/2026/01/20/amazon-jassy-trump-tariffs-prices-shoppers.html>.

<sup>27</sup> *Id.*

1 32. The IEEPA tariffs increased Amazon’s costs. Like many other retailers and  
 2 importers, Amazon made a business decision to pass these increased costs onto its consumers  
 3 through higher prices.

4 33. The impact on consumers has been enormous. After years of declines, prices of  
 5 consumer goods rose more than 2% throughout 2025 and into January 2026.<sup>28</sup> According to an  
 6 analysis from the Budget Lab at Yale University, tariffs accounted for an estimated 86% of the rise  
 7 in prices for imported household goods through January, with the pass-through even more  
 8 pronounced for long-lasting durable goods like cars, appliances and furniture.<sup>29</sup> American  
 9 consumers overall paid more than \$231 billion in tariff costs between February 2025 and January  
 10 2026, an average of roughly \$1,745 per family.<sup>30</sup>

11 34. Plaintiffs and Class members paid tariff-inflated prices to Amazon during the Class  
 12 Period. Amazon now seeks to retain the benefit of those consumer payments by declining to pursue  
 13 a government refund and instead winning favorable treatment in future dealings with the President.

14 **D. Amazon Decides Not to Seek IEEPA Tariff Refunds**

15 35. Following the Supreme Court’s decision in *Learning Resources*, nearly 2,000  
 16 importers began attempting to recover tariff refunds from the federal government. On March 4, 2026,  
 17 the Court of International Trade ordered refunds of IEEPA tariffs, holding that “[a]ll importers of  
 18 record” are “entitled to the benefit” of the Supreme Court ruling that struck down the IEEPA tariffs.<sup>31</sup>  
 19 The Court ordered Customs and Border Patrol (“CBP”) to liquidate any and all unliquidated entries  
 20 subject to IEEPA tariffs “without regard to IEEPA duties,” and ordered that “[a]ny liquidated entries  
 21 for which liquidation is not final shall be reliquidated without regard to IEEPA duties.”<sup>32</sup>

22 36. The Executive Director of CBP’s Trade Programs Directorate estimated that as of  
 23 March 4, 2026, the total amount of IEEPA duties and estimated duty deposits collected pursuant to

24 \_\_\_\_\_  
 25 <sup>28</sup> Yale University, *Tracking the Economic Effects of Tariffs*, The Budget Lab (Apr. 1, 2025),  
<https://budgetlab.yale.edu/research/tracking-economic-effects-tariffs>.

26 <sup>29</sup> *Id.*

27 <sup>30</sup> *American Families Have Paid More Than \$1,700 Each in Tariff Costs Since Trump Entered Office*, Joint  
 Economic Committee Minority (Feb. 2026), [https://www.jec.senate.gov/public/\\_cache/files/7cc03e65-d40a-465f-9e88-09dd53d3502f/jec-fact-sheet-on-cost-of-tariffs-for-families-update.pdf](https://www.jec.senate.gov/public/_cache/files/7cc03e65-d40a-465f-9e88-09dd53d3502f/jec-fact-sheet-on-cost-of-tariffs-for-families-update.pdf).

28 <sup>31</sup> *Atmus Filtration, Inc. v. United States*, No. 1:26-01259, Order at 1 (U.S. Ct. Int’l Trade Mar. 4, 2026), ECF No.  
 21.

<sup>32</sup> *Id.* at 2–3.

1 IEEPA is approximately \$166 billion.<sup>33</sup> Given Amazon's size, Amazon is likely entitled to hundreds  
2 of millions of dollars in refunds on behalf of consumers.

3 37. Nevertheless, Amazon has chosen to forgo pursuing those refunds to ingratiate itself  
4 with Trump.<sup>34</sup> Despite being well aware of the numerous challenges to the legality of the IEEPA  
5 tariffs, Amazon deceived consumers by not informing consumers that it wouldn't refund duties paid  
6 by consumers to cover IEEPA tariffs even if they were later invalidated.

7 38. Amazon's decision appears to have been a shrewd one. Trump was quoted as saying  
8 that he would "remember" the companies that didn't seek refunds.<sup>35</sup>

9 39. The problem is that the funds Amazon is using to stay in the President's good graces  
10 do not belong to Amazon. These funds were wrongfully taken from consumers to cover IEEPA  
11 tariffs that have since been invalidated. Those funds belong to the consumers who paid them.  
12 Amazon's use of these funds to curry political favor does not make consumers whole and is not a  
13 legally cognizable substitute for the relief sought in this lawsuit.

#### 14 V. CLASS ALLEGATIONS

15 40. Plaintiffs bring this action on behalf of themselves, and as a class action under the  
16 Federal Rules of Civil Procedure, Rule 23(a), (b)(2) and (b)(3), seeking damages and injunctive  
17 relief pursuant to federal law and pursuant to Washington's antitrust law on behalf of the members  
18 of the following Class:

19 All persons who, during the period beginning on February 4, 2025  
20 through February 20, 2026, purchased any good subject to IEEPA  
21 tariffs from Amazon's Online Stores and paid a surcharge to cover the  
22 IEEPA tariffs.

23 41. Excluded from the Class are the Defendant and its officers, directors, management,  
24 employees, subsidiaries, or affiliates. Also excluded are the district judge or magistrate judge to  
25

26 <sup>33</sup> *Atmus*, ECF No. 31 at 6.

27 <sup>34</sup> Molly Nixon, *It's safer to lose money than cross the president*, The Hill (May 8, 2026), <https://thehill.com/opinion/finance/5868664-trump-tariffs-amazon-refunds/>.

28 <sup>35</sup> Dan Mangan, *Trump says "I'll remember" companies that don't seek tariff refunds*, CNBC (Apr. 21, 2026), <https://www.cnbc.com/2026/04/21/trump-says-hell-remember-companies-that-dont-seek-tariff-refund.html>

1 whom this case is assigned, as well as those judges' immediate family members, judicial officers  
2 and their personnel, and all governmental entities.

3 42. The identity of all products encompassed within the Class definition, i.e., Class  
4 Products, are readily identifiable from Defendant's records. The identity of Class members and their  
5 purchase records are available through multiple sources, including Class members' own transaction  
6 and payment records, Amazon's records of Class Product purchases, and records maintained by  
7 PayPal, credit card companies, and other financial institutions.

8 43. **Numerosity:** Members of the Class are so numerous that joinder is impracticable.  
9 Plaintiffs believe that there are tens of millions of members of the Class (if not more), geographically  
10 dispersed throughout the United States, such that joinder of all Class members is impracticable.

11 44. **Typicality:** Plaintiffs' claims are typical of the claims of other Class members. The  
12 factual and legal bases of Defendant's liability are the same and resulted in injury to Plaintiffs and  
13 all other members of the proposed Class.

14 45. **Adequate representation:** Plaintiffs will represent and protect the interests of the  
15 proposed Class both fairly and adequately. They have retained counsel competent and experienced  
16 in complex class-action litigation. Plaintiffs have no interests that are antagonistic to those of the  
17 proposed Class, and their interests do not conflict with the interests of the proposed Class members  
18 they seek to represent.

19 46. **Commonality:** Common questions of law and fact predominate over questions that  
20 may affect only individual Class members because Defendant has acted on grounds generally  
21 applicable to the Class and because Class members share a common injury. Determining damages  
22 on a class-wide basis is therefore appropriate. The overcharge injuries incurred by Plaintiffs and  
23 each Class member arose from the same conduct alleged herein.

24 47. There are common questions of law and fact specific to the Class that predominate  
25 over any questions affecting individual members, including:

- 26 a. Whether the higher prices that consumers paid for products on Amazon  
27 Online Stores are attributable to the cost of IEEPA tariffs;

- b. Whether Amazon is obligated to return the cost of IEEPA tariffs to the consumers who paid them in the form of higher prices;
- c. Whether Amazon’s retention of elevated consumer payments constitutes unjust enrichment;
- d. Whether Amazon’s use of IEEPA tariff-related funds to benefit Amazon’s business and political interests was unlawful;
- e. Whether Amazon acted unlawfully by upcharging consumers in response to IEEPA tariff-related costs while making statements to the contrary;
- f. Whether Amazon’s conduct constitutes an unlawful practice under consumer protection statutes by collecting tariff-related surcharges from consumers while misrepresenting its pricing practices and failing to establish a consumer refund mechanism;
- g. Whether Amazon’s conduct has harmed Plaintiffs and the Class uniformly; and
- h. The measure of damages available to Plaintiffs and the Class due to increased prices caused by Amazon’s IEEPA tariff pass-through.

48. **Prevention of inconsistent or varying adjudications:** Individual prosecution of the claims alleged herein would likely yield inconsistent or varying results, establishing incompatible standards of conduct for Defendant. Certification of the proposed Class would prevent this outcome.

49. **Injunctive Relief:** By way of its conduct described in this complaint, Defendant has acted on grounds that apply generally to the proposed Class. Accordingly, final injunctive relief is appropriate respecting the Class as a whole.

50. **Predominance and superiority:** A class action is superior to other available means for the fair and efficient adjudication of the Class’s claims. The damages suffered by individual Class members are relatively small compared to the burden of individual prosecution of this complex litigation. Individual lawsuits would risk inconsistent judgments and increase delay and expense for all parties. A class action presents fewer administrative difficulties. Class members are ascertainable

1 through methods typical of class action practice, including Amazon’s own records. Amazon links  
2 every Prime purchase to a membership account and maintains a complete transactional record.

3 **VI. CHOICE OF LAW**

4 51. Washington law applies to Plaintiffs’ claims by virtue of a choice-of-law provision  
5 that is set forth in “Conditions of Use” that appear on Amazon’s website:

6 By using any Amazon Service, you agree that applicable federal law,  
7 and the laws of the state of Washington, without regard to principles  
8 of conflict of laws, will govern these Conditions of Use and any  
dispute of any sort that might arise between you and Amazon.<sup>36</sup>

9 **VII. CLAIMS FOR RELIEF**

10 **COUNT I**

11 **VIOLATION OF THE WASHINGTON CONSUMER PROTECTION ACT**  
12 **WASH. REV. CODE ANN. 19.86.010, ET SEQ.**

13 52. Plaintiffs incorporate by reference all preceding allegations as though fully set forth  
14 herein.

15 53. Plaintiffs bring this Count on behalf of all Class members.

16 54. The Washington Consumer Protection Act (“Washington CPA”) broadly prohibits  
17 “[u]nfair methods of competition and unfair or deceptive acts or practices in the conduct of any trade  
18 or commerce.” Wash. Rev. Code Ann. § 19.86.010.

19 55. Amazon’s acts complained of herein are a per se violation of the Washington CPA  
20 as these tariffs were illegal and unlawful. Such conduct is also deceptive and unfair within the  
21 meaning of the Washington CPA. Wash. Rev. Code Ann. § 19.86.010.

22 56. Amazon committed the acts complained of herein in the course of “trade” or  
23 “commerce” within the meaning of the Washington CPA. Wash. Rev. Code Ann. § 19.86.010.

24 57. Amazon’s practices, as alleged herein, are injurious to the public interest as they have  
25 the capacity to injure other persons, including the millions of consumers who shop on Amazon.com.

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28 <sup>36</sup> *Conditions of Use*, Amazon, <https://www.amazon.com/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM> (last accessed May 15, 2026).

1 58. Amazon’s practices, as alleged herein, injured Plaintiffs and the Class in their  
2 business or property. The increased charges to Plaintiffs and the Class were the result of illegal tariffs  
3 and the retention of sums gained through illegal collection is a per se violation of the CPA. Amazon  
4 unlawfully and unfairly charged customers inflated prices to cover the costs of IEPPA Tariffs while  
5 representing that Amazon’s prices were not increasing in response to the IEPPA Tariffs. Amazon  
6 also failed to disclose to consumers that it did not intend to seek a refund of IEPPA Tariff payments  
7 from the federal government even if those tariffs were illegal and instead would use consumers’  
8 funds to pursue its own business interests and seek favorable treatment from Trump. This  
9 information is material to Plaintiffs’ purchasing decisions and if not for Amazon’s deceptive and  
10 unfair conduct, Plaintiffs and the Class would not have purchased products from Amazon’s Online  
11 Stores.

12 59. Amazon is liable to Plaintiffs for damages in amounts to be proven at trial, including  
13 attorneys’ fees, costs, and treble damages, as well as any other remedies the Court may deem  
14 appropriate under Washington Revised Code Annotated section 19.86.090.

15 **COUNT II**

16 **UNJUST ENRICHMENT**

17 60. Plaintiffs incorporate by reference all preceding allegations as though fully set forth  
18 herein.

19 61. Plaintiffs bring this Count on behalf of all Class members.

20 62. Plaintiffs and the Class have conferred a benefit upon Amazon in the form of money  
21 paid through tariff-inflated prices on goods during the period February 4, 2025, through February  
22 20, 2026.

23 63. Amazon received and accepted that benefit and was thereby enriched. Amazon has  
24 retained the benefit conferred by Plaintiffs without paying or otherwise compensating Plaintiffs for  
25 its value.

26 64. The circumstances surrounding Defendant’s receipt and retention of this benefit  
27 make it unjust and inequitable for Defendant to retain it without payment to Plaintiffs. Amazon  
28

1 obtained these funds through price increases on goods subject to unlawful tariffs and has retained  
2 the resulting profits.

3 65. Under principles of equity and good conscience, Amazon should not be permitted to  
4 retain those ill-gotten profits when Amazon is seeking a refund of the duties it paid.

5 66. Under Washington law, Plaintiffs and the Class are entitled to full disgorgement and  
6 restitution of any money Amazon has retained as a result of the unlawful and/or wrongful conduct  
7 alleged herein.

8 **COUNT III**

9 **MONEY HAD AND RECEIVED**

10 67. Plaintiffs incorporate by reference all preceding allegations as though fully set forth  
11 herein.

12 68. Plaintiffs bring this Count on behalf of all Class members.

13 69. Amazon received funds from Plaintiffs and from each member of the putative Class  
14 in the form of an IEEPA tariff surcharge. The Supreme Court has determined that the IEEPA tariffs  
15 were unlawful.

16 70. The funds belonged to Plaintiffs and to each member of the putative Class.

17 71. Amazon has not returned the funds.

18 72. Under principles of equity and good conscience, Amazon should not be permitted to  
19 retain those ill-gotten funds. Plaintiffs seek the return of the funds in an amount to be proven at trial.

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

23 **REQUEST FOR RELIEF**

24 WHEREFORE, Plaintiffs, individually and on behalf of members of the Class, respectfully  
25 request that the Court enter judgment in their favor and against Amazon, as follows:

26 A. Certification of the proposed Class, including appointment of Plaintiffs' counsel as  
27 Class Counsel;

1 B. An order temporarily and permanently enjoining Amazon from continuing the  
2 unlawful, deceptive, fraudulent, and unfair business practices alleged herein;

3 C. Declaratory relief that Amazon must return to Plaintiffs and the Proposed Class  
4 Members all funds paid by consumers to cover a IEEPA tariff surcharge, with interest;

5 D. Costs, restitution, damages, including punitive damages, and disgorgement in an  
6 amount to be determined at trial;

7 E. An order requiring Amazon to pay both pre- and post-judgment interest on any  
8 amounts awarded;

9 F. An award of costs and attorneys' fees; and

10 G. Such other or further relief as may be appropriate.

11 **DEMAND FOR JURY TRIAL**

12 Plaintiffs hereby demand a trial by jury.

13  
14 DATED: May 15, 2026

Respectfully submitted,

15 **HAGENS BERMAN SOBOL SHAPIRO LLP**

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