



March 19, 2025

The Honorable Elizabeth Warren  
U.S. Senate  
309 Hart Senate Office Building  
Washington, DC 20510

Dear Senator Warren,

In response to your letter dated March 5, 2025, Amazon is one of the largest spenders in research and development (R&D), spending tens of billions of dollars each year. Amazon innovates on behalf of our customers to enhance their experiences and improve their everyday lives. We are proud of these innovations. We also believe the U.S. tax code should incentivize U.S. R&D and investments, creating American jobs and growing the U.S. economy. Deducting R&D expenses supports economic growth, garnering significant bipartisan and bicameral support.

Amazon discloses our lobbying expenses under the Lobbying Disclosure Act of 1995. In 2024, we spent \$17.87M on federal lobbying activities, which are reported to the Senate: [http://www.senate.gov/legislative/Public\\_Disclosure/LDA\\_reports.htm](http://www.senate.gov/legislative/Public_Disclosure/LDA_reports.htm). Our 2025 lobbying reports will be available at the same link when they are filed.

Amazon's political action committee (PAC) is funded solely by voluntary contributions from some of the company's eligible employees and shareholders; the PAC contributes to members of Congress on a bipartisan basis. These contributions are reported to the Federal Election Commission (FEC), and the reports are publicly available on the FEC website at <https://www.fec.gov/data/committee/C00360354/>.

Amazon also contributes to certain trade associations, coalitions, charities, and 501(c)(4) social welfare organizations, many of which engage in indirect lobbying on behalf of the company. Each year, Amazon publicly and voluntarily discloses our contributions to these groups in excess of \$10,000. This report is available on our website at [https://s2.q4cdn.com/299287126/files/doc\\_downloads/2023/05/2023-political-engagement-statement.pdf](https://s2.q4cdn.com/299287126/files/doc_downloads/2023/05/2023-political-engagement-statement.pdf).

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Huseman".

Brian Huseman  
Vice President, Public Policy