



March 28, 2025

The Honorable Elizabeth Warren
United States Senate
311 Hart Senate Office Building
Washington, DC 20510

Dear Senator Warren:

Thank you for your March 5, 2025, letter regarding Apple's research and development (R&D) investments, tax obligations, and policy advocacy. Apple is proud of the economic contributions we make to the countries and communities where we do business, and particularly to our home in the United States. We appreciate the opportunity to share information about those contributions.

Apple believes every company has a responsibility to pay its taxes, and we remain one of the largest taxpayers in the United States, having paid more than \$75 billion in U.S. taxes over the past five years—including \$19 billion in 2024 alone. But our investment in the United States is much deeper. We are responsible for 2.9 million jobs across America through our employees, our work with American suppliers and manufacturers, and the thriving app ecosystem we've built that allows U.S. businesses to thrive on the App Store. We directly employ approximately 100,000 people and we work with more than 9,000 suppliers and companies in all 50 states, across dozens of sectors, including silicon engineering, 5G, and manufacturing. This includes 24 U.S. factories that currently produce silicon for Apple products.

As part of our investment in America and our long tradition of government and civic engagement, Apple engages in policy discussions where they matter to our business and customers, and we engage with government officials at the federal, state, and local levels on legislation, regulations, and policies in order to help policymakers at every level of government understand our products, our innovations, and our business. Our advocacy efforts span a broad range of issues, from improving online privacy to strengthening protections for intellectual property. Tax policy is one topic, but far from the only or most significant matter we discuss with policymakers from both political parties. Moreover, unlike many other companies, Apple does not have a political action committee (PAC) or make political contributions to individual candidates or parties. While we belong to trade associations and organizations that are focused on issues that affect us, we are not a member of the U.S. Chamber of Commerce.¹

¹ A recent list of the trade associations and organizations we belong to is available at <https://www.apple.com/public-policy-advocacy/>. As reflected on the list, Apple participates in some of the U.S. Chamber's programs, particularly its international business councils, but since we are not members, we do not have a say in the Chamber's advocacy on U.S. tax matters.



Our public advocacy work is done transparently and in accordance with the law. We comply with regulations that require entities and individuals who engage in public policy advocacy to register and disclose relevant activities and expenditures, including relevant federal law. Likewise, where a U.S. trade association that Apple belongs to conducts public advocacy, they are generally required under federal law to report to their members the portion of payments that are used for lobbying purposes. We include all such expenditures as part of our federal lobbying disclosure reports that can be found on the U.S. Senate and House lobbying disclosure databases.²

As Tim Cook recently said, Apple is “bullish on the future of American innovation.” We intend to keep working across this country to help write an extraordinary new chapter in the history of American technological advancement and ingenuity.

Sincerely,

A handwritten signature in black ink that reads "Timothy Powderly". The signature is written in a cursive, flowing style.

Timothy Powderly
Senior Director, Government Affairs
Apple Inc.

² Available at <https://lda.senate.gov/system/public/>; <https://disclosurespreview.house.gov/>. Additional information related to Apple’s state and local lobbying filings can be found on Apple’s public policy advocacy website: <https://www.apple.com/public-policy-advocacy/>.