



American Physical Therapy Association

## 2009 IMPORTANT TAX INFORMATION

Donations to the Foundation and Minority Scholarship Fund are recognized as charitable contributions for federal income tax purposes. APTA membership dues, WCPT contributions, and PT-PAC contributions are not tax deductible as charitable contributions.

APTA dues may be tax deductible as an ordinary and necessary business expense. See below for the portion of your National and Component dues that is not deductible as an ordinary and necessary business expense to the extent that APTA and your component engage in lobbying.

- The nondeductible portion of your National dues is 19%.
- NOTE: All section dues are fully deductible.

Component	% of Dues that is <b><u>NOT</u></b> Deductible
Alabama	56%
Alaska	26%
Arizona	32%
Arkansas	47%
California	22%
Colorado	43%
Connecticut	59%
Delaware	35%
Dist. of Columbia	0%
Florida	24%
Georgia	23%
Hawaii	48%
Idaho	70%
Illinois	16%
Indiana	20%
Iowa	14%
Kansas	56%
Kentucky	49%
Louisiana	47%
Maine	7%
Maryland	30%
Massachusetts	17%
Michigan	29%
Minnesota	33%
Mississippi	54%
Missouri	41%

Component	% of Dues that is <b><u>NOT</u></b> Deductible
Montana	48%
Nebraska	36%
Nevada	21%
New Hampshire	25%
New Jersey	20%
New Mexico	66%
New York	12%
North Carolina	9%
North Dakota	100%
Ohio	20%
Oklahoma	19%
Oregon	41%
Pennsylvania	9%
Rhode Island	70%
South Carolina	60%
South Dakota	50%
Tennessee	37%
Texas	54%
Utah	100%
Vermont	37%
Virginia	39%
Washington	31%
West Virginia	23%
Wisconsin	21%
Wyoming	24%

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