



### 2014 IMPORTANT TAX INFORMATION

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.

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.

- The nondeductible portion of your National dues is 20%.
- NOTE: All section dues with the exception of the Orthopaedic, Private Practice, and Research are fully deductible.
  - Orthopaedic Section: 2% of dues is NOT deductible.
  - Private Practice Section: 13% of dues is NOT deductible.
  - Research Section: 34% of dues is NOT deductible.

Component	% of Dues that is NOT Deductible
Alabama	100%
Alaska	32%
Arizona	29%
Arkansas	74%
California	29%
Colorado	38%
Connecticut	56%
Delaware	31%
Dist. of Columbia	0%
Florida	14%
Georgia	15%
Hawaii	24%
Idaho	46%
Illinois	19%
Indiana	20%
Iowa	12%
Kansas	75%
Kentucky	58%
Louisiana	42%
Maine	8%
Maryland	29%
Massachusetts	62%
Michigan	29%
Minnesota	33%
Mississippi	41%
Missouri	48%

Component	% of Dues that is NOT Deductible
Montana	31%
Nebraska	38%
Nevada	21%
New Hampshire	61%
New Jersey	16%
New Mexico	48%
New York	12%
North Carolina	10%
North Dakota	0%
Ohio	24%
Oklahoma	96%
Oregon	42%
Pennsylvania	8%
Rhode Island	60%
South Carolina	65%
South Dakota	57%
Tennessee	28%
Texas	19%
Utah	100%
Vermont	0%
Virginia	30%
Washington	36%
West Virginia	35%
Wisconsin	24%
Wyoming	7%



### 2015 IMPORTANT TAX INFORMATION

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.

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.

- The nondeductible portion of your National dues is 21%.
- NOTE: All section dues with the exception of the Orthopaedic, Private Practice, and Research are fully deductible.
  - Orthopaedic Section: 2% of dues is NOT deductible.
  - Private Practice Section: 19% of dues is NOT deductible.
  - Research Section: 56% of dues is NOT deductible.

Component	% of Dues that is NOT Deductible
Alabama	100%
Alaska	32%
Arizona	26%
Arkansas	61%
California	27%
Colorado	61%
Connecticut	55%
Delaware	38%
Dist. of Columbia	0%
Florida	21%
Georgia	17%
Hawaii	14%
Idaho	44%
Illinois	18%
Indiana	29%
Iowa	11%
Kansas	100%
Kentucky	60%
Louisiana	48%
Maine	100%
Maryland	1%
Massachusetts	50%
Michigan	24%
Minnesota	33%
Mississippi	57%
Missouri	49%

Component	% of Dues that is NOT Deductible
Montana	29%
Nebraska	33%
Nevada	21%
New Hampshire	50%
New Jersey	17%
New Mexico	84%
New York	12%
North Carolina	10%
North Dakota	0%
Ohio	29%
Oklahoma	69%
Oregon	39%
Pennsylvania	8%
Rhode Island	39%
South Carolina	74%
South Dakota	63%
Tennessee	33%
Texas	19%
Utah	50%
Vermont	0%
Virginia	60%
Washington	28%
West Virginia	37%
Wisconsin	31%
Wyoming	12%