



## 2016 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 17%.
- NOTE: All section dues with the exception of the Neurology, Orthopaedic, Private Practice, and Research are fully deductible.
  - Neurology Section: 9% of dues is NOT deductible.
  - Orthopaedic Section: 1% of dues is NOT deductible.
  - Private Practice Section: 46% of dues is NOT deductible.
  - Research Section: 33% of dues is NOT deductible.
- American Council of Academic Physical Therapy (ACAPT) dues are fully deductible.

Component	% of Dues that is NOT Deductible
Alabama	61%
Alaska	84%
Arizona	22%
Arkansas	72%
California	22%
Colorado	59%
Connecticut	55%
Delaware	29%
Dist. of Columbia	0%
Florida	24%
Georgia	13%
Hawaii	35%
Idaho	44%
Illinois	19%
Indiana	20%
Iowa	10%
Kansas	65%
Kentucky	54%
Louisiana	41%
Maine	60%
Maryland	34%
Massachusetts	19%
Michigan	18%
Minnesota	30%
Mississippi	39%
Missouri	51%

Component	% of Dues that is NOT Deductible
Montana	33%
Nebraska	40%
Nevada	9%
New Hampshire	57%
New Jersey	12%
New Mexico	70%
New York	11%
North Carolina	12%
North Dakota	0%
Ohio	31%
Oklahoma	57%
Oregon	40%
Pennsylvania	7%
Rhode Island	18%
South Carolina	88%
South Dakota	71%
Tennessee	32%
Texas	19%
Utah	28%
Vermont	0%
Virginia	29%
Washington	29%
West Virginia	31%
Wisconsin	29%
Wyoming	4%



American Physical Therapy Association

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- The nondeductible portion of your National dues is 19%.
- NOTE: All section dues with the exception of the Orthopaedic and Private Practice are fully deductible.
  - Orthopaedic Section: 3% of dues is NOT deductible.
  - Private Practice Section: 68% of dues is NOT deductible.
- American Council of Academic Physical Therapy (ACAPT) dues are fully deductible.

Component	% of Dues that is NOT Deductible
Alabama	59%
Alaska	74%
Arizona	27%
Arkansas	62%
California	19%
Colorado	46%
Connecticut	72%
Delaware	23%
Dist. of Columbia	0%
Florida	20%
Georgia	12%
Hawaii	57%
Idaho	31%
Illinois	14%
Indiana	17%
Iowa	10%
Kansas	42%
Kentucky	43%
Louisiana	43%
Maine	1%
Maryland	31%
Massachusetts	27%
Michigan	27%
Minnesota	31%
Mississippi	25%
Missouri	52%

Component	% of Dues that is NOT Deductible
Montana	15%
Nebraska	23%
Nevada	28%
New Hampshire	84%
New Jersey	11%
New Mexico	37%
New York	11%
North Carolina	9%
North Dakota	0%
Ohio	26%
Oklahoma	58%
Oregon	36%
Pennsylvania	7%
Rhode Island	12%
South Carolina	58%
South Dakota	0%
Tennessee	31%
Texas	17%
Utah	53%
Vermont	100%
Virginia	29%
Washington	24%
West Virginia	35%
Wisconsin	30%
Wyoming	0%

Updated 12/16