

## 2012 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 23%.
- NOTE: All section dues with the exception of the Orthopaedic, Private Practice, and Research Sections are fully deductible.
  - Orthopaedic Section: 2% of dues is NOT deductible.
  - Private Practice Section: 13% of dues is NOT deductible.
  - Research Section: 33% of dues is NOT deductible.

Component	% of Dues that is NOT Deductible
Alabama	26%
Alaska	32%
Arizona	26%
Arkansas	72%
California	35%
Colorado	38%
Connecticut	59%
Delaware	33%
Dist. of Columbia	0%
Florida	23%
Georgia	23%
Hawaii	100%
Idaho	4%
Illinois	14%
Indiana	20%
Iowa	12%
Kansas	88%
Kentucky	49%
Louisiana	35%
Maine	6%
Maryland	30%
Massachusetts	17%
Michigan	27%
Minnesota	33%
Mississippi	44%
Missouri	45%

Component	% of Dues that is NOT Deductible
Montana	31%
Nebraska	85%
Nevada	21%
New Hampshire	64%
New Jersey	18%
New Mexico	72%
New York	13%
North Carolina	3%
North Dakota	0%
Ohio	28%
Oklahoma	19%
Oregon	41%
Pennsylvania	5%
Rhode Island	70%
South Carolina	100%
South Dakota	38%
Tennessee	26%
Texas	19%
Utah	100%
Vermont	60%
Virginia	30%
Washington	29%
West Virginia	53%
Wisconsin	29%
Wyoming	24%

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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 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: 41% of dues is NOT deductible.

Component	% of Dues that is NOT Deductible
Alabama	23%
Alaska	32%
Arizona	27%
Arkansas	69%
California	37%
Colorado	48%
Connecticut	59%
Delaware	32%
Dist. of Columbia	0%
Florida	19%
Georgia	19%
Hawaii	61%
Idaho	46%
Illinois	15%
Indiana	18%
Iowa	12%
Kansas	81%
Kentucky	51%
Louisiana	43%
Maine	13%
Maryland	29%
Massachusetts	63%
Michigan	27%
Minnesota	33%
Mississippi	42%
Missouri	46%

Component	% of Dues that is NOT Deductible
Montana	32%
Nebraska	49%
Nevada	31%
New Hampshire	50%
New Jersey	16%
New Mexico	50%
New York	11%
North Carolina	10%
North Dakota	0%
Ohio	29%
Oklahoma	96%
Oregon	42%
Pennsylvania	8%
Rhode Island	48%
South Carolina	68%
South Dakota	69%
Tennessee	25%
Texas	19%
Utah	100%
Vermont	0%
Virginia	33%
Washington	32%
West Virginia	36%
Wisconsin	25%
Wyoming	7%