



American Physical Therapy Association

### 2017 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 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



American Physical Therapy Association

## 2018 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 11%.
- NOTE: All section dues with the exception of the Orthopaedic and Private Practice are fully deductible.
  - Orthopaedic Section: 4% of dues is NOT deductible.
  - Private Practice Section: 18% of dues is NOT deductible.
- American Council of Academic Physical Therapy (ACAPT) dues are fully deductible.

Component	% of Dues that is NOT Deductible
Alabama	38%
Alaska	0%
Arizona	32%
Arkansas	51%
California	22%
Colorado	54%
Connecticut	53%
Delaware	35%
Dist. of Columbia	0%
Florida	15%
Georgia	16%
Hawaii	80%
Idaho	53%
Illinois	13%
Indiana	18%
Iowa	23%
Kansas	72%
Kentucky	56%
Louisiana	100%
Maine	46%
Maryland	31%
Massachusetts	36%
Michigan	19%
Minnesota	32%
Mississippi	38%
Missouri	52%

Component	% of Dues that is NOT Deductible
Montana	54%
Nebraska	20%
Nevada	31%
New Hampshire	48%
New Jersey	11%
New Mexico	27%
New York	9%
North Carolina	30%
North Dakota	0%
Ohio	24%
Oklahoma	62%
Oregon	36%
Pennsylvania	6%
Rhode Island	64%
South Carolina	18%
South Dakota	99%
Tennessee	29%
Texas	3%
Utah	100%
Vermont	100%
Virginia	28%
Washington	26%
West Virginia	35%
Wisconsin	31%
Wyoming	5%

*Updated 12/17*