



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



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2019 IMPORTANT TAX INFORMATION

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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 20%.
- NOTE: All section dues with the exception of the Orthopaedic and Private Practice are fully deductible.
 - Orthopaedic Section: 1% of dues is NOT deductible.
 - Private Practice Section: 16% 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	6%
Arizona	25%
Arkansas	72%
California	21%
Colorado	68%
Connecticut	71%
Delaware	74%
Dist. of Columbia	0%
Florida	16%
Georgia	22%
Hawaii	100%
Idaho	41%
Illinois	19%
Indiana	23%
Iowa	11%
Kansas	99%
Kentucky	62%
Louisiana	35%
Maine	100%
Maryland	32%
Massachusetts	41%
Michigan	30%
Minnesota	32%
Mississippi	64%
Missouri	51%

Component	% of Dues that is NOT Deductible
Montana	60%
Nebraska	21%
Nevada	34%
New Hampshire	64%
New Jersey	15%
New Mexico	68%
New York	8%
North Carolina	46%
North Dakota	63%
Ohio	29%
Oklahoma	62%
Oregon	57%
Pennsylvania	8%
Rhode Island	94%
South Carolina	32%
South Dakota	100%
Tennessee	27%
Texas	24%
Utah	42%
Vermont	10%
Virginia	31%
Washington	25%
West Virginia	30%
Wisconsin	32%
Wyoming	14%

Updated 12/18