2027 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 chapter, academy, or section engage in lobbying.

Donations to the Foundation for Physical Therapy Research, Dimensions of Leadership Pathways Grant, Access and Opportunity Scholarship Fund, and Physical Therapy Fund are recognized as charitable contributions for federal income tax purposes.

APTA membership dues, World Physiotherapy Fund contributions, and PTPAC contributions are not tax-deductible as charitable contributions.

- The nondeductible portion of your national dues is 18%.
- All academy and section dues except for the following may be fully deductible:
    - Academy of Neurologic Physical Therapy: 2% of dues is not deductible.

Chapter	% of Dues Not Deductible	Chapter	% of Dues Not Deductible	Chapter	% of Dues Not Deductible
Alabama	48%	Kentucky	73%	North Dakota	0%
Alaska	32%	Louisiana	49%	Ohio	14%
Arizona	33%	Maine	62%	Oklahoma	58%
Arkansas	100%	Maryland	25%	Oregon	75%
California	20%	Massachusetts	22%	Pennsylvania	1%
Colorado	62%	Michigan	22%	Rhode Island	4%
Connecticut	54%	Minnesota	15%	South Carolina	43%
Delaware	75%	Mississippi	52%	South Dakota	89%
District of Columbia	0%	Missouri	70%	Tennessee	37%
Florida	9%	Montana	20%	Texas	11%
Georgia	33%	Nebraska	27%	Utah	14%
Hawaii	0%	Nevada	68%	Vermont	77%
Idaho	36%	New Hampshire	72%	Virginia	38%
Illinois	14%	New Jersey	20%	Washington	38%
Indiana	26%	New Mexico	0%	West Virginia	34%
Iowa	24%	New York	13%	Wisconsin	47%
Kansas	86%	North Carolina	9%	Wyoming	0%

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