

2017 IMPORTANT TAX INFORMATION

NSPE dues may be tax deductible as an ordinary and necessary business expense. See below for the portion of your National and State membership dues that is not deductible as an ordinary and necessary business expense to the extent that NSPE and your state spend membership dues resources on lobbying.

Donations to the NSPE Educational Foundation and State Society Scholarship Funds are fully recognized as tax deductible charitable contributions for federal income tax purposes. NSPE membership dues (local, state, chapter) contributions, and PAC contributions are not tax deductible as charitable contributions.

- **The nondeductible portion of your National dues is 14%.**

State	% of Dues that is NOT Deductible
Alaska	26%
Arkansas	11.77%
Connecticut	12%
Florida	26.1%
Georgia	7.9%
Illinois	15%
Kansas	30%
Kentucky	22%
Louisiana	4%
Maryland	24%
Massachusetts	20%
Michigan	29%
Minnesota	13%
Mississippi	2%

Missouri	25%
Nebraska	62%
Nevada	38%
New Jersey	19%
New York	22%
North Carolina	4%
North Dakota	14%
Ohio	23%
Pennsylvania	43%
South Carolina	21%
South Dakota	10%
Tennessee	8%
Texas	18%
Utah	10%
Virginia	.05%
Washington	4.8%

NOTE: If your state or territory is not listed in the above chart, your state/territorial dues are fully deductible as an ordinary and necessary business expense.