

2018 IMPORTANT TAX INFORMATION

NSPE dues may be tax deductible as an ordinary and necessary business expense. See below for the portion of your 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.

State	% of Dues that is NOT Deductible
AK	33%
AL	19%
AR	19%
AZ	7%
CA	7%
CO	7%
CT	19%
DC	7%
DE	7%
FL	7%
GA	15%
GU	7%
HI	7%
IA	7%
ID	7%
IL	22%
IN	7%
KS	37%
KY	29%
LA	7%
MA	7%
MD	31%
ME	7%
MI	36%
MN	20%
MO	32%

MS	7%
MT	7%
NC	100%
ND	21%
NE	69%
NH	7%
NJ	26%
NM	7%
NV	45%
NY	29%
OH	30%
OK	7%
OR	7%
PA	50%
PR	7%
RI	7%
SC	28%
SD	17%
TN	15%
TX	25%
UT	17%
VA	7%
VT	7%
WA	12%
WI	7%
WV	7%
WY	7%