

## STATEMENT CONCERNING NON-DEDUCTIBLE PORTION OF DUES

Dues payments and contributions are not deductible as charitable contributions for federal income tax purposes to the extent that payments are not made to 501 (c)(3) organizations. United States Taxpayers Please Note: Under Tax Law, only that portion of association member's dues not attributable to lobbying activities is deductible as an ordinary and necessary business expense. For 2023, 7.2% of ADA dues, 6.6% of NJDA dues and 0% of your component dues is allocable to lobbying activities and, therefore, nondeductible as a business expense.

### NJDPAC and ADPAC NOTICE

Contributions to NJDPAC and ADPAC are voluntary political contributions. The suggested amount is only a suggestion, more or less than the suggested amount may be given, and the amount given or refusal to give will not benefit or disadvantage you. Political contributions are not deductible for state or federal income tax purposes. Federal law requires political committees to report the name, mailing address, occupation and name of employer for each individual whose contributions aggregate in excess of \$200 in a calendar year. State law requires political committees to report the name, mailing address, occupation and name of employer for each individual whose contributions aggregate in excess of \$300 in a calendar year.

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**Voluntary contributions** give dentists the opportunity to go beyond membership dues and demonstrate their commitment to their profession. Please consider supporting these five worthy causes.

#### **New Jersey Dental Political Action Committee**

Your contribution to NJDPAC strengthens organized dentistry's political relationships that directly impact how dentistry is practiced in our state.

#### **Relief Fund**

The NJDA's Council on Relief provides financial assistance to dentists, their spouses and their children. The Council on Relief's funds are wholly used for this need-based support.

#### **American Dental Political Action Committee**

ADPAC's goal is to support federal candidates who are attentive to organized dentistry's priorities in Washington.

#### **The Donated Dental Services (DDS)**

The Donated Dental Services (DDS) program provides free dental treatment to our country's most vulnerable people with disabilities or who are elderly or medically fragile.

#### **Professional Assistance Program of New Jersey**

Also known as The Well Being Program, this provides services to licensed health care professionals in recovery from medical conditions and illnesses.