

## **DISCLOSURE OF NON-DEDUCTIBILITY**

Contributions or gifts to MSSNY are not tax deductible as charitable contributions. Medical association dues may be deductible as a professional or business expense. Consult with your tax advisor on the tax deductibility of contributions.

Under federal tax law, the portion of dues paid to an association that is attributable to lobbying is not deductible. The portion of MSSNY dues that is not deductible in 2022 is 30%. MSSNYPAC payments are never deductible.