

Dear Member:

As a reminder, contributions or gifts to the National Association of Pediatric Nurse Practitioners (NAPNAP) are not tax deductible as charitable contributions for income tax purposes. However, they may be tax deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities.

This notice is to inform you that the nondeductible portion of your membership dues for the 2011 calendar year allocable to lobbying is 15%. Previously, NAPNAP reported this amount to be 10%. This change is effective immediately and necessary due to our expanded Health Policy program. IRS law states that money spent on lobbying is not considered deductible as a "necessary and ordinary" cost of doing business.

All questions regarding this change can be directed to the NAPNAP National Office at 1-877-662-7627.

Thank you,

Felicia K. Taylor, MBA

Director of Membership, Chapters and Communication