DUES

Membership dues to our dental associations and voluntary contributions to our political action committees (PACs) are not deductible as charitable contributions. Membership dues, however, may be tax deductible as "ordinary and necessary" business expenses except to the extent allocable to lobbying or political expenditures. For 2027 the percentage of such non-deductible dues is 5.0% for the ADA and 14.5% for NYSDA. The dues of the American Dental Association (ADA) include a $25 charge for a subscription to the Journal of the American Dental Association (JADA). The district association dues may include a newsletter subscription charge as noted on the front of this notice. Members may not deduct the subscription price from dues. In accordance with member bylaws, approximately 12.5% of the dues of the New York State Dental Association (NYSDA) represent a contribution to the NYSDAPAC unless the member redirects such funds to the NYSDA Operating Budget by checking the appropriate box on the renewal form. If redirected, the funds will be used for other NYSDA programs and will not be used for campaign contributions to candidates.

NYSDAPAC

The New York State Dental Association Political Action Committee (NYSDAPAC) is a bipartisan political action committee that makes contributions to political candidates within the state who listen to the dentist's point of view. You should note that contributions to NYSDAPAC are not deductible for federal income tax purposes. Members have the right to refuse to make a PAC contribution, and there shall be no reprisal against any member for the election to redirect the amount. Copies of NYSDAPAC reports are filed with the New York State Board of Elections.

ADPAC

ADPAC is a federally registered political committee and the contributions it receives are used to support federal candidates and committees. Contributions to ADPAC are voluntary and any person has the right to refuse to contribute without reprisal. The contribution guidelines are merely suggestions, and a person may contribute more, less, or not at all without concern of favor or disadvantage by the ADA. Corporate donations will not be used by ADPAC for contributions but will be used exclusively to pay for the administrative and operating expenses of ADPAC or related political activity.

Contributions are not deductible as charitable contributions for federal tax purposes. Federal law requires ADPAC to request the name, address, occupation and employer for each person whose contributions exceed two hundred dollars ($200.00) in a calendar year.

In renewing my membership, I pledge to adhere to the NYSDA Principles of Ethics and Code of Professional Conduct and to the ADA Principles of Ethics and Code of Professional Conduct.

## New York County members only:

NYCDSPAC

Contributions to NYCDSPAC are voluntary and not deductible for federal income tax purposes. NYCDS will neither favor nor disadvantage anyone based upon the extent of their contribution. Copies of NYCDSPAC reports are filed with the New York County Board of Elections.

H. SPENADEL

Friends of the Henry Spenadel Fund for the Advancement of Education in dentistry, is a 501 C (3) charitable organization registered with the New York State Attorney General's Office. Your contribution is fully tax deductible.