



MARYLAND DC DELAWARE  
BROADCASTERS ASSOCIATION

TAX NOTICE

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**Important Notice of Tax Deductibility of  
MDCD Dues**

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Under federal tax law, a trade association member may not deduct from its federal income taxes that portion of dues which represents certain kinds of non-deductible legislative “lobbying” expense incurred by its trade association.

At the beginning of 2019, we, in good faith, estimated that 24% of your dues to MDCD would be devoted to these kinds of non-deductible “lobbying” activities and thus not tax deductible. The actual amount for 2019 was approximately 39%.

For 2020, we are, in good faith, estimating that 30% of your dues will be devoted to non-deductible “lobbying” expenses.

You will wish to bring this notice to the attention of your company’s tax preparer so that the proper adjustments for the year 2019 may be made and that the proper deductions for 2020 may be taken into account.

Maryland DC Delaware  
Broadcasters Association  
January 31, 2020