



## 2021 Tax Deductibility Information

A portion of your medical association dues can be deducted as a business expense. Association dues attributable to certain lobbying, political and public relations activities are **not deductible** as a business expense.

Medical Association	2020 Dues	Percentage of dues that CAN be deducted as a business expense
CSMS	\$620	70%
AMA	\$420	40%*
HCMA	\$390	80%
LCMA	\$200	100%*
MCMA	\$150	100%
NHCMA	\$360	90%
NLCMA	\$250	100%
TCMA	\$120	100%

AMA dues are not deductible as a charitable contribution for federal income tax purposes but may be partially deducted as a business expense. AMA estimates that 60% of your membership dues are allocable to lobbying activities of the AMA, and therefore are not deductible for income tax purposes. Dues-paying members are eligible to receive a print copy of the *Journal of the American Medical Association*. For the 2021 membership year, the allocated cost of \$31 for JAMA® is included in, and not deductible from AMA membership dues. All members receive free online access to the JAMA Network™, which brings together JAMA and the 10 specialty journals. In addition, all members are eligible to receive *AMA Morning Rounds*®.

**Please consult your accountant if you have questions about tax deductions.**