

## 2022 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	2021 Dues	Percentage of dues that CAN be deducted as a business expense
CSMS	\$620	70%
AMA	\$420	50%*
Eastern CT	\$200	100%
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 50% 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 2022 membership year, the allocated cost of \$33 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 11 specialty journals. In addition, all members are eligible to receive AMA Morning Rounds®.

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