

## **Membership Application**

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Dues, contributions or gifts to AHMA are not deductible as charitable contributions for Federal Income Tax purposes but may be tax deductible under other provisions of the IRS code. Under the Omnibus Reconciliation Act of 1993, the portion of your membership dues used by AHMA for lobbying expense is not deductible as an ordinary and necessary business expense. AHMA reasonably estimates that the non-deductible portion of dues is 30%.