

## Tax Deductibility of NAWCC Individual Memberships

US law allows taxpayers to deduct the value of contributions to 501(c)(3) organizations less the Fair Market Value (FMV) of any goods or services received.

<b>2016 Tax Year</b>		Deductible	
Membership Type	Membership	-FMV	Amount
Regular Membership	90	29	61
Online Membership	80	16	64
Associate membership	20	0	20
Brass Membership	175	29	146
Silver Membership	300	29	271
Gold Membership	550	29	521
Platinum Membership	1,000	58	942
Ruby Membership	2,500	87	2,413
Diamond	5,000	116	4,884

For January to March 2016 (renewals only), use the 2015 chart

<b>2015 Tax Year</b>		Deductible	
Membership Type	Membership	-FMV	Amount
Regular Membership	82	30	52
Online Membership	72	16	56
Associate membership	20	0	20
Brass Membership	165	30	135
Silver Membership	275	30	245
Gold Membership	500	30	470
Platinum Membership	1,000	60	940
Ruby Membership	2,500	90	2,410
Diamond	5,000	120	4,880