

NEA-New Mexico  
Calendar Year 2016 Dues Deductibility Notice

The Revenue Reconciliation Act of 1993 eliminated the individual income tax deduction for lobbying expenses paid or incurred as part of membership dues paid on or after December 31, 1993. This change only affects those members that; 1) itemize their deductions; and 2) meet the two percent requirement for additional miscellaneous deductions. Those members will not be able to deduct as union dues the 16.686% of NEA-NM dues paid in calendar year 2016 that were attributable to lobbying. For example; 1) if a member paid \$349 in NEA-NM dues during 2016, then \$58.23 would not be deductible; 2) if a member paid \$175 in NEA-NM dues during 2016, then \$29.20 would not be deductible. Please note that the percentage of dues deductibility in this notice only applies to your 2016 tax return that is due April 18, 2017. Please provide a copy this notice to your tax advisor if you itemize deductions.