

NEA-New Mexico  
Calendar Year 2017 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 17.147% of NEA-NM dues paid in calendar year 2017 that were attributable to lobbying. For example; 1) if a member paid \$350 in NEA-NM dues during 2017, then \$60.01 would not be deductible; 2) if a member paid \$175 in NEA-NM dues during 2017, then \$30.01 would not be deductible. Please note that the percentage of dues deductibility in this notice only applies to your 2017 tax return that is due April 17, 2018. Please provide a copy this notice to your tax advisor if you itemize deductions.