



# 2024 Tax Information

APTA dues may be tax deductible as an ordinary and necessary business expense. See below for the portion of your national and component dues that is not deductible as an ordinary and necessary business expense to the extent that APTA and your chapter, section, or academy engages in lobbying.

Donations to the Foundation for Physical Therapy Research, Dimensions of Diversity Fund, Minority Scholarship Fund, and Physical Therapy Fund are recognized as charitable contributions for federal income tax purposes.

APTA membership dues, World Physiotherapy Fund contributions, and PTPAC contributions are not tax deductible as charitable contributions.

- The nondeductible portion of your national dues is 15%.
- All section and academy dues except for the following may be fully deductible:
  - Academy of Orthopaedic Physical Therapy: 23% of dues is not deductible.
  - Private Practice Section: 32% of dues is not deductible.

Chapter	% of Dues Not Deductible	Chapter	% of Dues Not Deductible	Chapter	% of Dues Not Deductible
Alabama	0%	Kentucky	78%	North Dakota	3%
Alaska	40%	Louisiana	33%	Ohio	18%
Arizona	35%	Maine	74%	Oklahoma	41%
Arkansas	82%	Maryland	21%	Oregon	31%
California	18%	Massachusetts	60%	Pennsylvania	22%
Colorado	53%	Michigan	0%	Rhode Island	100%
Connecticut	48%	Minnesota	31%	South Carolina	70%
Delaware	75%	Mississippi	5%	South Dakota	60%
District of Columbia	0%	Missouri	68%	Tennessee	31%
Florida	21%	Montana	0%	Texas	3%
Georgia	24%	Nebraska	21%	Utah	62%
Hawaii	100%	Nevada	66%	Vermont	85%
Idaho	77%	New Hampshire	43%	Virginia	48%
Illinois	15%	New Jersey	15%	Washington	31%
Indiana	28%	New Mexico	66%	West Virginia	100%
Iowa	2%	New York	9%	Wisconsin	38%
Kansas	86%	North Carolina	20%	Wyoming	8%

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