

## **IMPORTANT INFORMATION FOR MEMBERS OF THE AAB ASSOCIATE MEMBER SECTION**

**IF YOU ITEMIZE DEDUCTIONS ON YOUR FEDERAL INCOME TAX RETURN:** The Omnibus Budget Reconciliation Act (OBRA) of 1993 contains a provision that prohibits individuals from deducting dues in membership associations to the extent that the association engages in lobbying. We are, therefore, required by law to inform you of our estimate of the percentage of your 2015 AAB Associate Member Section dues that will not be deductible when paid. The OBRA rules, as we currently understand them, penalize associations that have significant non-dues income because total lobbying expenses must be expressed as a fraction of dues income (not total income).

Based on the information available at this time, we estimate that **90%** of your 2015 dues are **NOT** deductible when paid. Remember that you are being invoiced for the calendar year 2015 (January 1, 2015-December 31, 2015).

If you have any questions, please contact the AAB Associate Member Section office by telephone at (314) 241-1445.