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## O F F I C E R S & B O A R D OF DIRECTORS

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## **Board Members:**

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Under federal tax law, a trade association member may not deduct from its federal income taxes that portion of dues which represents certain kinds of non -deductible legislative "lobbying" expenses incurred by its trade association.

At the beginning of 2022, we, in good faith, estimated that 27% of your dues would be devoted to these kinds of non-deductible "lobbying" activities and thus not tax deductible. The actual amount for 2022 was approximately 38%.

You will wish to bring this notice to the attention of your company's tax preparer so that the proper deductions for 2022 may be taken into account.

Please contact RANC directly at info@ncrecyclingassociation.org or 336-379-0603 for questions.