



RECYCLING ASSOCIATION
OF NORTH CAROLINA

Recycling Association of North Carolina • Executive Offices •
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*** Important Notice of Tax Deductibility of RANC Dues ***

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 2023, we, in good faith, estimated that 25% of your dues would be devoted to these kinds of non-deductible "lobbying" activities and thus not tax deductible. The actual amount for 2023 was approximately **44%**.

You will wish to bring this notice to the attention of your company's tax preparer so that the proper deductions for 2023 may be taken into account.

For 2024, we are, in good faith, estimating that 25% of your dues will be devoted to non-deductible "lobbying" expenses.

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