

Solicitation of Contributions

District and Special Interest Groups

Whenever your District/Special Interest Group sends any solicitation for funds to your members, the solicitation must include the statement "**This solicitation is not tax deductible as a charitable contribution.**" The solicitation may include information that such funds may be deductible as ordinary and necessary business expenses. **Failure to include this information on such a solicitation may result in a fine of up to \$10,000.**

Special Interest Groups

When preparing membership applications and dues notices, the following statement must be on the application and dues notice -- "**Special Interest Group dues are not tax deductible as a charitable contribution.**" It is also permissible to include information that such dues may be deductible as ordinary and necessary business expenses. **Failure to include this information on your membership application and dues notice may result in a fine of up to \$10,000.**