

## Tax Deductibility of NAWCC Individual Memberships

US law allows taxpayers to deduct the value of contributions to 501 (c)(3) less the Fair Market Value (FMV) of any goods or services received.

<b>2024 Tax Year</b>			<b>Deductible</b>
<b>Membership Type</b>	<b>Membership</b>	<b>-FMV</b>	<b>Amount</b>
Regular Membership-printed	112	34	78
Digital Membership-online	98	20	78
First Time Membership-printed	68	34	34
First Time Membership-digital	54	20	34
Associate Membership	31	0	31
Brass Membership	175	34	141
Silver Membership	300	34	266
Gold Membership	550	34	516
Platinum Membership	1000	68	932
Ruby Membership	2500	102	2398
Diamond	5000	136	4864

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