

### 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>2026 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
Associate Membership	31	0	31
Brass Membership	175	34	141
Silver Membership	300	34	266
Gold Membership	550	34	516
Platinum Membership	1,000	68	932
Ruby Membership	2,500	102	2,398
Diamond	5,000	136	4,864

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