

2021 & 2022 US Tax Reporting, APA District Branch & State Association Tax Status Information



IMPORTANT TAX REPORTING INFORMATION

- As a 501(c)(6) organization, the **national** dues are **not** deductible as a charitable contribution for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses. For 2021 and 2022, an amount equal to your national dues multiplied by 7% is **not** deductible because it represents the estimated portion of dues used for lobbying expenses for the national office.
- The tax status of your **district branch (see below)** is either 501(c)(3) or 501(c)(6) and determines how you report dues on your personal income tax return. If your district branch is a 501(c)(3) organization, your dues may be deductible as a charitable contribution to the extent that they exceed the amount listed in the **Tax Info** column for your district branch.
- Dues, contributions or gifts to district branches that are 501 (c)(6) organizations are not deductible as charitable contributions for federal income tax purposes. However, they may be tax deductible as ordinary and necessary business expenses. An amount equal to your DB dues multiplied by the percentage listed next to the tax status is **not** deductible because it represents the estimated portion of dues used for lobbying expenses by the DB. The nondeductible amount may include amounts attributable to the prior year's lobbying expenses that exceeded the estimate given for that year. Please contact your district branch with any specific questions.
- For members affiliated with a district branch in New York, please contact NYSPA, which is a 501(c)(6) organization, directly to obtain tax reporting information.
- Please contact your accountant or other advisor for tax advice.

TAX STATUS - DISTRICT BRANCH AND STATE ASSOCIATION

DISTRICT BRANCH / STATE ASSOCIATION	TAX INFO			
	2021 Tax Status	2021	2022 Tax Status	2022
Alabama Psychiatric Physicians Association	501(c)(6)	Lobbying < Dollar Limit	501(c)(6)	0%
Alaska Psychiatric Association	501(c)(6)	0%	501(c)(6)	0%
Arizona Psychiatric Society	501(c)(6)	32%	501(c)(6)	40%
Arkansas Psychiatric Society	501(c)(6)	Lobbying < Dollar Limit	501(c)(6)	0%
Bronx District Branch	501(c)(3)	\$16	501(c)(3)	\$16
Brooklyn Psychiatric Society Inc.	501(c)(3)	\$35	501(c)(3)	\$35
Central California Psychiatric Society	501(c)(3)	\$125	501(c)(3)	\$125
Central New York District Branch	501(c)(6)	0%	501(c)(6)	0%
Colorado Psychiatric Society	501(c)(6)	11%	501(c)(6)	11%
Connecticut Psychiatric Society	501(c)(6)	30%	501(c)(6)	30%
Florida Psychiatric Society	501(c)(6)	13%	501(c)(6)	13%
Genesee Valley Psychiatric Association	501(c)(6)	0%	501(c)(6)	0%
Georgia Psychiatric Physicians Association Inc.	501(c)(6)	19%	501(c)(6)	19%
Greater Long Island Psychiatric Society (dissolved 6/30/21)	501(c)(6)	0%	N/A	N/A
Hawaii Psychiatric Medical Association	501(c)(6)	50%	501(c)(6)	50%
Hudson Psychiatric Society	501(c)(6)	0%	501(c)(6)	0%
Idaho Psychiatric Association	501(c)(6)	0%	501(c)(6)	0%
Illinois Psychiatric Society	501(c)(6)	35%	501(c)(6)	35%
Indiana Psychiatric Society	501(c)(6)	15%	501(c)(6)	15%
Iowa Psychiatric Physicians Society	501(c)(6)	26%	501(c)(6)	22%
Kansas Psychiatric Society	501(c)(6)	12%	501(c)(6)	12%
Kentucky Psychiatric Medical Association	501(c)(6)	0%	501(c)(6)	0%
Louisiana Psychiatric Medical Association	501(c)(6)	\$34	501(c)(6)	\$34
Maine Association of Psychiatric Physicians	501(c)(6)	30%	501(c)(6)	30%
Maryland Psychiatric Society Inc.	501(c)(6)	7.5%	501(c)(6)	7.5%
Massachusetts Psychiatric Society	501(c)(3)	\$76	501(c)(3)	\$76
Michigan Psychiatric Society	501(c)(6)	3%	501(c)(6)	3%
Mid-Hudson Psychiatric Society	501(c)(6)	0%	501(c)(6)	0%
Minnesota Psychiatric Society	501(c)(6)	25%	501(c)(6)	25%
Mississippi Psychiatric Association Inc.	501(c)(3)	5%	501(c)(3)	5%
Missouri Psychiatric Association	501(c)(6)	25%	501(c)(6)	25%
Montana Psychiatric Association	501(c)(6)	0%	501(c)(6)	0%
Nassau Suffolk District Branch			501(c)(6)	0%
Nebraska Psychiatric Society	501(c)(6)	0%	501(c)(6)	0%
Nevada Psychiatric Association	501(c)(6)	50%	501(c)(6)	50%
New Hampshire Psychiatric Society	501(c)(6)	75%	501(c)(6)	0%
New Jersey Psychiatric Association	501(c)(6)	26%	501(c)(6)	21%
New York County Psychiatric Society	501(c)(6)	0%	501(c)(6)	0%
New York State Capital District Branch	501(c)(6)	0%	501(c)(6)	0%
North Carolina Psychiatric Association	501(c)(6)	6%	501(c)(6)	4%
North Dakota Psychiatric Society	501(c)(6)	0%	501(c)(6)	0%
Northern California Psychiatric Society	501(c)(6)	35%	501(c)(6)	20%
Northern New York District Branch	501(c)(6)	0%	501(c)(6)	0%
Ohio Psychiatric Physicians Association	501(c)(6)	13%	501(c)(6)	13%

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	2021 Tax Status	2021	2022 Tax Status	2022
Oklahoma Psychiatric Physicians Association	501(c)(6)	0%	501(c)(6)	0%
Ontario District Branch	N/A	--	N/A	--
Orange County Psychiatric Society	501(c)(6)	53%	501(c)(6)	15%
Oregon Psychiatric Physicians Association	501(c)(6)	22%	501(c)(6)	22%
Pennsylvania Psychiatric Society	501(c)(6)	36%	501(c)(6)	30%
Psychiatric Medical Association of New Mexico	501(c)(6)	10%	501(c)(6)	25%
Psychiatric Society of Delaware	501(c)(6)	0%	501(c)(6)	0%
Psychiatric Society of Virginia Inc.	501(c)(6)	5%	501(c)(6)	5%
Psychiatric Society of Westchester County Inc.	501(c)(6)	Lobbying < Dollar Limit	501(c)(6)	0%
Puerto Rico Psychiatric Society	501(c)(6)	0%	501(c)(6)	0%
Quebec & Eastern Canada District Branch	N/A	--	N/A	--
Queens County Psychiatric Society	501(c)(3)	\$40	501(c)(3)	\$0
Rhode Island Psychiatric Society	501(c)(6)	0%	501(c)(6)	0%
San Diego Psychiatric Society	501(c)(6)	0%	501(c)(6)	27%
Society of Uniformed Services Psychiatrists	501(c)(6)	\$0	501(c)(6)	0%
South Carolina Psychiatric Association	501(c)(6)	0%	501(c)(6)	0%
South Dakota Psychiatric Association	501(c)(6)	Lobbying < Dollar Limit	501(c)(6)	\$0
Southern California Psychiatric Society	501(c)(6)	0%	501(c)(6)	34.0%
Tennessee Psychiatric Association	501(c)(6)	40%	501(c)(6)	40%
Texas Society of Psychiatric Physicians	501(c)(6)	14%	501(c)(6)	11%
Utah Psychiatric Association	501(c)(6)	0%	501(c)(6)	0%
Vermont Psychiatric Association	501(c)(6)	5%	501(c)(6)	5%
Washington Psychiatric Society	501(c)(6)	19%	501(c)(6)	18%
Washington State Psychiatric Association	501(c)(6)	4%	501(c)(6)	35%
West Hudson Psychiatric Society	501(c)(6)	0%	501(c)(6)	0%
West Virginia Psychiatric Association	501(c)(6)	0%	501(c)(6)	0%
Western Canada District Branch	N/A	--	N/A	--
Western New York Psychiatric Society	501(c)(6)	0%	501(c)(6)	0%
Wisconsin Psychiatric Association	501(c)(6)	39%	501(c)(6)	42%
Wyoming Association of Psychiatric Physicians	501(c)(6)	0%	501(c)(6)	0%