

US and Canada Tax Reporting, APA District Branch & State Association Tax Status Information 2018 & 2019

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. An amount equal to your national dues multiplied by 4% 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 table 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.
- The NYSPA and CPA are both 501(c)(6) organizations and therefore follow the rules for 501(c)(6) organizations as noted above. The percentage of estimated NYSPA dues used for lobbying expenses is 40% and for CPA the estimated amount is 55%.
- Please contact your accountant or other advisor for tax advice.

TAX STATUS – DISTRICT BRANCH AND STATE ASSOCIATION			
DISTRICT BRANCH / STATE ASSOCIATION	TAX STATUS	TAX INFO	
		2018	2019
Alabama Psychiatric Physicians Association	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
Alaska Psychiatric Association	501(c)(6)	0%	0%
Arizona Psychiatric Society	501(c)(6)	23%	24%
Arkansas Psychiatric Society	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
Bronx District Branch	501(c)(3)	\$16	\$16
Brooklyn Psychiatric Society Inc.	501(c)(3)	\$35	\$35
California Psychiatric Association - Area 6	501(c)(6)	55%	55%

TAX STATUS – DISTRICT BRANCH AND STATE ASSOCIATION

DISTRICT BRANCH / STATE ASSOCIATION	TAX STATUS	TAX INFO	
		2018	2019
Central California Psychiatric Society	501(c)(3)	\$125	\$125
Central New York District Branch	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
Colorado Psychiatric Society	501(c)(6)	6%	6%
Connecticut Psychiatric Society	501(c)(6)	30%	30%
Florida Psychiatric Society	501(c)(6)	9%	13%
Genesee Valley Psychiatric Association	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
Georgia Psychiatric Physicians Association Inc.	501(c)(6)	19%	19%
Greater Long Island Psychiatric Society	501(c)(6)	0%	0%
Hawaii Psychiatric Medical Association	501(c)(6)	50%	50%
Hudson Psychiatric Society	501(c)(6)	0%	0%
Idaho Psychiatric Association	501(c)(6)	0%	0%
Illinois Psychiatric Society	501(c)(6)	35%	35%
Indiana Psychiatric Society	501(c)(6)	14%	14%
Iowa Psychiatric Society	501(c)(6)	22%	23%
Kansas Psychiatric Society	501(c)(6)	Lobbying < Dollar Limit	12%
Kentucky Psychiatric Medical Association	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
Louisiana Psychiatric Medical Association	501(c)(3)	\$34	\$34
Maine Association of Psychiatric Physicians	501(c)(6)	30%	30%
Maryland Psychiatric Society Inc.	501(c)(6)	10%	10%
Massachusetts Psychiatric Society	501(c)(3)	\$76	\$76
Michigan Psychiatric Society	501(c)(6)	3%	3%
Minnesota Psychiatric Society	501(c)(6)	25%	25%
Mississippi Psychiatric Association Inc.	501(c)(6)	5%	5%
Missouri Psychiatric Association	501(c)(6)	35%	25%
Montana Psychiatric Association	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
Nebraska Psychiatric Society	501(c)(6)	0%	0%
Nevada Psychiatric Association	501(c)(6)	50%	50%
New Hampshire Psychiatric Society	501(c)(6)	75%	75%
New Jersey Psychiatric Association	501(c)(6)	15%	16%
New York County Psychiatric Society	501(c)(6)	0%	0%
New York State Capital District Branch	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
New York State Psychiatric Association - Area 2	501(c)(6)	40%	40%
North Carolina Psychiatric Association	501(c)(6)	15%	15%
North Dakota Psychiatric Society	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit

TAX STATUS – DISTRICT BRANCH AND STATE ASSOCIATION

DISTRICT BRANCH / STATE ASSOCIATION	TAX STATUS	TAX INFO	
		2018	2019
Northern California Psychiatric Society	501(c)(6)	0%	0%
Northern New York District Branch	501(c)(6)	0%	0%
Ohio Psychiatric Physicians Association	501(c)(6)	13%	13%
Oklahoma Psychiatric Physicians Association	501(c)(6)	0%	0%
Ontario District Branch	n/a	--	--
Orange County Psychiatric Society	501(c)(6)	0%	0%
Oregon Psychiatric Physicians Association	501(c)(6)	22%	22%
Pennsylvania Psychiatric Society	501(c)(6)	36%	36%
Psychiatric Medical Association of New Mexico	501(c)(6)	10%	10%
Psychiatric Society of Delaware	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
Psychiatric Society of Virginia Inc.	501(c)(6)	10%	7%
Psychiatric Society of Westchester County Inc.	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
Puerto Rico Psychiatric Society	501(c)(6)	0%	0%
Quebec & Eastern Canada District Branch	n/a	--	--
Queens County Psychiatric Society	501(c)(3)	\$40	\$40
Rhode Island Psychiatric Society	501(c)(6)	0%	0%
San Diego Psychiatric Society	501(c)(6)	0%	0%
Society of Uniformed Services Psychiatrists	501(c)(6)	\$0	\$0
South Carolina Psychiatric Association	501(c)(6)	0%	0%
South Dakota Psychiatric Association	501(c)(6)	Lobbying < Dollar Limit	Lobbying < Dollar Limit
Southern California Psychiatric Society	501(c)(6)	0%	0%
Tennessee Psychiatric Association	501(c)(6)	40%	40%
Texas Society of Psychiatric Physicians	501(c)(6)	14%	14%
Utah Psychiatric Association	501(c)(6)	0%	0%
Vermont Psychiatric Association	501(c)(6)	1%	5%
Washington Psychiatric Society	501(c)(6)	19%	19%
Washington State Psychiatric Association	501(c)(6)	4%	4%
West Hudson Psychiatric Society	501(c)(6)	0%	0%
West Virginia Psychiatric Association	501(c)(6)	Not provided	0%
Western Canada District Branch	n/a	--	--
Western New York Psychiatric Society	501(c)(6)	0%	0%
Wisconsin Psychiatric Association	501(c)(6)	42%	39%
Wyoming Association of Psychiatric Physicians	501(c)(6)	0%	0%