



2023 Tax Information

APTA dues may be tax deductible as an ordinary and necessary business expense. See below for the portion of your national and component dues that is not deductible as an ordinary and necessary business expense to the extent that APTA and your component engage in lobbying.

Donations to the Foundation for Physical Therapy Research, Dimensions of Diversity Fund, Minority Scholarship Fund, and Physical Therapy Fund are recognized as charitable contributions for federal income tax purposes.

APTA membership dues, World Physiotherapy Fund contributions, and PTPAC contributions are not tax deductible as charitable contributions.

- The nondeductible portion of your national dues is 15%.
- All section and academy dues except for the following may be fully deductible.
 - Academy of Orthopaedic Physical Therapy: 23% of dues is not deductible.

Component	% of Dues Not Deductible	Component	% of Dues Not Deductible	Component	% of Dues Not Deductible
Alabama	0%	Kentucky	56%	North Dakota	60%
Alaska	44%	Louisiana	46%	Ohio	13%
Arizona	38%	Maine	49%	Oklahoma	54%
Arkansas	98%	Maryland	21%	Oregon	9%
California	15%	Massachusetts	60%	Pennsylvania	8%
Colorado	69%	Michigan	21%	Rhode Island	100%
Connecticut	48%	Minnesota	26%	South Carolina	35%
Delaware	46%	Mississippi	48%	South Dakota	88%
D.C.	0%	Missouri	52%	Tennessee	38%
Florida	17%	Montana	26%	Texas	3%
Georgia	29%	Nebraska	26%	Utah	41%
Hawaii	38%	Nevada	33%	Vermont	85%
Idaho	38%	New Hampshire	43%	Virginia	31%
Illinois	10%	New Jersey	15%	Washington	29%
Indiana	31%	New Mexico	67%	West Virginia	30%
Iowa	23%	New York	8%	Wisconsin	21%
Kansas	71%	North Carolina	14%	Wyoming	0%

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