

# Membership Dues... Are They Tax Deductible?

**Dues collected by PTA units are generally tax deductible.**

The services that a PTA provides to members are intangible and do not provide any direct benefit to specific members or groups of members. Such intangible services include leadership and legislation. These services are generally a benefit to the entire community, regardless of whether all members of the community become members of the PTA.

Membership dues are essentially an internal method of recording levels of support. The "de minimus" benefits are received by the donors who are members and by non-member parents as well.

**Dues would NOT be deductible if a significant product is received or when a member receives services not available to the community at large.**

Certain advocacy or legislative promotion activities may be considered lobbying expenses, and would therefore not be deductible. However, no PTA unit should have significant lobbying or political action expenses.

**Please keep in mind:**

**PTA does not dispense tax advice.**

***It is the taxpayer's responsibility to report his income and deductions appropriately.***

***Members or PTAs should consult directly with a tax professional if they believe their circumstances are unusual.***

