



TAX NOTICE

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**Important Notice of Tax Deductibility of  
MDCD Dues**

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Under federal tax law, a trade association member may not deduct from its federal income taxes that portion of dues which represents certain kinds of non-deductible legislative “lobbying” expense incurred by its trade association.

This year 5% of your dues to MDCD were devoted to these kinds of non-deductible “lobbying” activities and thus not tax deductible.

For 2013, we are, in good faith, estimating that 25% of your dues will be devoted to non-deductible “lobbying” expenses.

You will wish to bring this notice to the attention of your company’s tax preparer so that the proper adjustments for the year 2012 may be made and that the proper deductions for 2013 may be taken into account.

