

STATEMENT CONCERNING NON-DEDUCTIBLE PORTION OF DUES

Dues payments and contributions are not deductible as charitable contributions for federal income tax purposes to the extent that payments are not made to 501 (c)(3) organizations. United States Taxpayers Please Note: Under Tax Law, only that portion of association member's dues not attributable to lobbying activities is deductible as an ordinary and necessary business expense. For 2019, 7.0% of ADA dues, 7.0% of NJDA dues and 0% of your component dues is allocable to lobbying activities and, therefore, nondeductible as a business expense.

NJDPAC and ADPAC NOTICE

Contributions to NJDPAC and ADPAC are voluntary political contributions. The suggested amount is only a suggestion, more or less than the suggested amount may be given, and the amount given or refusal to give will not benefit or disadvantage you. Political contributions are not deductible for state or federal income tax purposes. Federal law requires political committees to report the name, mailing address, occupation and name of employer for each individual whose contributions aggregate in excess of \$200 in a calendar year. State law requires political committees to report the name, mailing address, occupation and name of employer for each individual whose contributions aggregate in excess of \$300 in a calendar year.

Voluntary contributions give dentists the opportunity to go beyond membership dues and demonstrate their commitment to their profession. You have the opportunity to contribute to five worthy programs: NJDPAC, ADPAC, the Well Being Program, the Relief Fund and Donated Dental Services.

NJDPAC

The key to effectively driving the political process is developing strong relationships with elected officials. In New Jersey, that is the mission of the New Jersey Dental Political Action Committee (NJDPAC). NJDPAC gives organized dentistry an effective and influential voice in New Jersey by supporting candidates for office who support the agenda of organized dentistry. If you would like to learn more about the mission of NJDPAC and the importance of contributing, please contact Jim Schulz, NJDPAC Executive Director, at (732) 422-2705.

ADPAC

The American Dental Political Action Committee (ADPAC) goal is to support federal candidates for office who are attentive to organized dentistry's federal priorities. It is important to have federal dental health policy shaped with dentistry's full and active involvement. Dentistry needs you to do your fair share to maintain a strong presence in Washington. If you are interested in learning more about the importance of ADPAC, please contact Sarah Milligan at (202) 898-2400.

Professional Assistance Program of New Jersey (The Well Being Program)

The purpose of the program is to provide services through education, identification, evaluation, treatment planning and advocacy for licensed health care professionals in recovery from impairing medical conditions and illnesses.

Relief Fund

The NJDA's Council on Relief exists to provide assistance to dentists, dentists' spouses and minor dependents in need of financial assistance. The Council on Relief learns about those in need through colleagues, components, the ADA or through direct contact by the doctor or family member. Members of the Council on Relief would like to reach all those who require assistance. With your help, this can be accomplished.

The Donated Dental Services (DDS)

The Donated Dental Services (DDS) program provides free, comprehensive dental treatment to our country's most vulnerable people with disabilities or who are elderly or medically fragile. These are people who cannot afford necessary treatment and cannot get public aid. The program is operated by Dental Lifeline Network, an affiliate of the ADA, through a volunteer network of more than 15,000 dentists and 3,500 dental labs across the United States, including 605 dentists and 113 labs in NJ. In 1988, NJDA partnered with DLN • NJ in developing DDS; since then the NJ DDS program has provided over \$24.3 million in donated dental therapies, transforming the lives of 9,000 people.