

## STATEMENT CONCERNING NON-DEDUCTIBLE PORTION OF MEMBERSHIP RATES

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 rates not attributable to lobbying activities is deductible as an ordinary and necessary business expense.

For 2026, 7.2% of ADA rates, 4.5% of NJDA rates and 0% of your component rates 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 \$200 in a calendar year.

**Please contribute to these causes that are important to dentistry here in New Jersey**



## NJDF - New Non-Profit Affiliated with NJDA

Help get this new initiative off the ground with a contribution to NJDF! Contributions will support our work to educate the public about oral health issues, increase access to dental care, provide research grants & scholarships. Learn more at [njda.org/njdf](https://njda.org/njdf)

NJDPAC's mission is to build the relationships necessary for NJDA's advocacy to succeed. NJDPAC does not support a political party. It supports dentists and dentistry and focuses solely on building strong bonds with those individuals and organizations that can impact how dentists practice.

**Your support of NJDPAC is critical to the success of organized dentistry.**

Learn more: [njda.org/NJDPAC](https://njda.org/NJDPAC)



Also known as The Well Being Program, the Professional Assistance Program provides services to licensed health care professionals in recovery from impairing medical conditions and illnesses.



Through the financial contributions of member dentists, ADPAC supports congressional candidates who understand the importance of dentistry and its contribution to overall health. Regardless of party affiliation, ADPAC supports candidates who will advocate for dentists and patients.



The Donated Dental Services (DDS) program provides free dental treatment to our country's most vulnerable people with disabilities or who are elderly or medically fragile.

For each \$1 given to DDS, \$8.87 is provided in life-transforming dental care!



The NJDA's Council on Relief provides financial assistance to dentists, their spouses and their children. The Council on Relief's funds are wholly used for this need-based support.