Vander Zalm, Connor

From:	Brad Lovaas <brad@wrra.org></brad@wrra.org>
Sent:	Wednesday, January 29, 2014 11:08 AM
То:	Brad Lovaas
Cc:	Bobbi Clark
Subject:	WRRA Dues Deductibility Notice
Importance:	High

WRRA Members,

The Revenue Reconciliation Act of 1993 provides for the disallowance of direct legislative lobbying expenses at the Federal and State levels. Effective December 31, 1993, exempt organizations who incur lobbying and political expenditures must notify its members (at the time dues are assessed) that a portion of or all of their dues are not deductible as a trade or business expense. In compliance with the Act, the **Washington Refuse and Recycling Association has determined that 20% of your dues are not deductible for the tax year ending December 31, 2013**.

This notice will also be included with the WRRA Member Dues Invoices for February and March.

If you have any questions please feel free to give me a call.

Best Regards,

Brad

Brad Lovaas Executive Director

WASHINGTON 4160 6th Ave. SE Suite 205 Lacey, WA 98503 **Phone**: 360-943-8859 **Fax**: 360-357-6958 **Web**: <u>www.wrra.org</u>

Think before you print!

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