



4400 Deer Path Road, Suite 106, Harrisburg, PA 17110
Phone: 717-234-8055 Fax: 717-234-7955 Website: www.nucapa.org

Memorandum

To: All NUCA PA Contractors
From: Brenda Reigle, Executive Director
Date: December 1, 2018
Re: Important Tax Information for the Year 2019

This notice of your 2019 NUCA Membership investment tax deduction eligibility is provided to NUCA members annually. Because the Omnibus Budget Reconciliation Act of 1993 eliminated the tax deductibility of lobbying expenses and introduced new rules affecting tax-exempt organizations that conduct lobbying and political activities, NUCA must estimate the percentage of dues income that will be expended on lobbying activities during 2019. This amount becomes taxable for federal income tax purposes. If our estimates are low, the association could incur penalties.

We have calculated both the NUCA PA and NUCA dues income for 2019 that will be spent on lobbying activities. Therefore, in accordance with the Act, 20% of your NUCA PA and 29% of your NUCA National membership investment will not be deductible for 2019 income tax purposes.

Contractor Dues Level	Total Yearly Dues	NUCA PA & NUCA IRS Total Non-Deductible Amount
Level 4 Contractor	\$7,225.00	\$1,639.40
Level 3 Contractor	\$5,655.00	\$1,297.95
Level 2 Contractor	\$4,522.00	\$1,042.55
Level 1 Contractor	\$2,615.00	\$603.55
Level 1 < \$1 Million Discount	\$1,755.00	\$431.55
Specialty Contractor - Level 0	\$2,300.00	\$512.20
Level 0 < \$1 Million Discount	\$1,440.00	\$340.20