



# AGGREGATE & READY MIX

## ASSOCIATION OF MINNESOTA

October 3, 2011

Re: Tax-deductible dues paid

Dear ARM Member,

Per IRS requirements, dues paid to non-profit businesses that are used in part for legislative/lobbying services are not fully tax deductible. A review of our year end financial statement suggests that 3% of the dues we collect are used for direct lobbying fees.

Therefore, effective for July 2010-June 2011 dues, 97% of the dues paid to ARM are deductible. The remaining 3% is not deductible.

Sincerely,

Fred Corrigan  
ARM of MN