



AGGREGATE & READY MIX

ASSOCIATION OF MINNESOTA

September 21, 2018

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 9% of the dues we collect are used for direct lobbying fees.

Therefore, effective for July 2017-June 2018 dues, 91% of the dues paid to ARM is deductible. The remaining 9% is not deductible.

Sincerely,

John Cunningham
ARM of MN