



## 2023 Tax Deductibility Information

A portion of your medical association dues can be deducted as a business expense. Association dues attributable to certain lobbying, political and public relations activities are **not deductible** as a business expense.

Medical Association	2021 Dues	Percentage of dues that CAN be deducted as a business expense
<b>CSMS</b>	<b>\$620</b>	<b>70%*</b>
<b>HCMA</b>	<b>\$390</b>	<b>80%</b>
<b>LCMA</b>	<b>\$200</b>	<b>100%*</b>
<b>MCMA</b>	<b>\$150</b>	<b>100%</b>
<b>NHCMA</b>	<b>\$360</b>	<b>100%</b>
<b>NLCMA</b>	<b>\$250</b>	<b>100%</b>
<b>TCMA</b>	<b>\$120</b>	<b>100%</b>

Please consult your accountant if you have questions about tax deductions.