



**Membership Dues Deductibility for the  
Delaware Nurses Association  
Calendar Year 2008**

	<b>Full</b>	<b>Reduced</b>	<b>Special</b>	<b>State-Only</b>
Total Dues	\$229	\$114.50	\$57.25	\$149
Breakdown:				
ANA portion	\$134	\$67	\$33.50	\$45
DNA portion	\$95	\$45	\$23.75	\$104

**ANA portion of dues that is non-deductible is 31.44%.  
The DNA portion of dues that in non-deductible is 25%.**

**Full Membership**

The total amount deductible is \$163.12 for the dues payment of \$229.

**Reduced Membership**

The total amount deductible is \$76.78 for the dues payment of \$114.50.

**Special Membership**

The total amount deductible is \$39.24 for the dues payment of \$57.25.

**State-Only Membership**

The total amount deductible is \$108.85 for the dues payment of \$149.

**Check with your tax preparer on how these deductions  
apply to your individual tax returns.**