

<u>Trade Association</u>	<u>Nondeductible Portion of Dues Paid¹ (ranges of \$25,000)</u>
Aerospace Industries Association	Less than \$100,000
National Association of Manufacturers	Less than \$50,000
Telecommunications Industry Association	Less than \$25,000
U.S. Chamber of Commerce	Less than \$75,000

¹ Amounts are based on percentage of dues reported by the trade association as being used for "lobbying expenditures" per the definition at Section 162(e)(1) of the Internal Revenue Code.
