

<u>Trade Association</u>	<u>Nondeductible Portion of Dues Paid<sup>1</sup> (ranges of \$25,000)</u>
Aerospace Industries Association	Less than \$100,000
National Association of Manufacturers	Less than \$75,000
U.S. Chamber of Commerce	Less than \$50,000

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<sup>1</sup> 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.

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