



TO: HCAM Facility Members

FROM: Melissa Samuel/Mike Batts

DATE: December 2025

RE: **Lobby Information for Tax Purposes 2025 and 2026**

The following information may be important to you relating to taxes:

For calendar year 2025, HCAM dues are not deductible as charitable tax contributions for federal tax purposes but may continue to be deductible as a business expense. However, per Section 6033(e) of the Internal Revenue Service Code, a reasonable estimate of 11.1% of HCAM operation dues (exclusive of the Legal Defense Fund dues) and 30% of AHCA dues were spent on lobbying and related expenses subject to Section 162(e) (1) of the code and therefore are not deductible for federal income tax purposes.

For calendar year 2026, HCAM dues are not deductible as charitable tax contributions for federal tax purposes but may continue to be deductible as a business expense. However, per Section 6033(e) of the Internal Revenue Service Code, a reasonable estimate of 11.1% of HCAM operation dues (exclusive of the Legal Defense Fund dues) and 25% of AHCA dues will be spent on lobbying and related expenses subject to Section 162(e) (1) of the code and therefore are not deductible for federal income tax purposes.