

## U.S. Members: Deduct Your STC Dues

If you pay taxes in the United States, keep in mind that STC dues are tax deductible. Please note, however, that *dues must be deducted from the tax return filed for the year in which they were paid*. In other words, dues paid in 2006 may be deducted only from 2006 tax returns. Therefore, if you pay your 2007 dues on or before December 31, 2006, these dues can be deducted only from your 2006 return. Members who have questions should contact their local IRS office or their accountant.

You can claim dues as a deduction in several ways: as a charitable expense, a business expense, or a miscellaneous deduction.

### Charitable Expense

All STC members who pay taxes in the United States can deduct at least a portion of their STC dues if they claim this portion as a charitable donation. IRS publication 526 (rev. 2005) defines this option:

If you receive a benefit as a result of making a contribution to a qualified organization, you can deduct only the amount of your contribution that is more than the value of the benefit you receive.

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 -Abigail J. Arthur-Chillman, MSTCO Alumni '99

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As a 501(c)(3) organization, STC is a qualified organization. To determine the amount of charitable contribution you may claim, subtract the cost of tangible benefits you receive from STC from the amount of dues you paid in 2006. STC's tangible benefits can be estimated at \$30 per year: \$15 for the Society's quarterly journal, *Technical Communication*, and \$15 for the magazine *Intercom*. The amount of dues you paid depends on your membership category. Classic members and limited members determine their charitable contribution by subtracting the cost of tangible benefits (\$30) from the cost of dues (\$150 for classic members, \$130 for limited members). Because student members and e-members do not receive printed versions of *Technical Communication* or *Intercom*, they do not receive tangible benefits, and may deduct the full amount of dues for 2006: \$140 for e-members and \$55 for student members.

Table 1 will help most members determine their charitable contribution. **Please note:** If you received prorated credit from STC toward your dues, your dues and charitable contribution will differ from the amounts listed below.

**Table 1. Charitable Contributions for 2006 and 2007 STC Dues**

Membership Category	Dues	Tangible Benefits	Charitable Contribution
Classic	\$150.00	\$30.00	\$120.00
E-membership	140.00	0.00	140.00
Limited	130.00	30.00	100.00
Student	55.00	0.00	55.00
Retired	75.00	30.00	45.00

### Business Expense

Employers and self-employed consultants may claim the full amount of dues as a business expense.

### Miscellaneous Deduction

Those who do not fall into the categories defined above may claim the amount of dues as a miscellaneous deduction. (For miscellaneous deductions to affect taxes, the total amount of miscellaneous deductions must exceed 2 percent of your adjusted gross income.)

### Money, Not Time

Please be aware that while dues, contributions, and out-of-pocket expenses may be deducted, personal services may not. **i**