



## AMERICA'S ESSENTIAL HOSPITALS

DATE November 22, 2013  
TO America's Essential Hospitals Member  
FROM Rhonda Gold, Chief Financial Officer  
RE Non-Allowable lobbying dues for 2014

### MEMORANDUM

Pursuant to section 6033(e) of the Internal Revenue Codes, we are required to notify you that **13 percent** of your **2014** membership dues (\$57,900 for full members, \$29,000 for associate members) are allocable to lobbying activities of America's Essential Hospitals and, therefore, are non-deductible as an ordinary and necessary business expense by your organization. This information should be used for your Medicaid cost reports.

This letter is also posted on America's Essential Hospitals' website at <http://essentialhospitals.org/about-americas-essential-hospitals/join-americas-essential-hospitals-and-get-results/>. This notice does not apply to members with 501(c)(3) tax status.

If you have questions or need further assistance, please feel free to call me at (202) 585-0109.