

**NORTH AMERICAN BLUEBERRY COUNCIL  
MEMO**

To: NABC Members  
From: Mary Nezbeth  
Date: February 14, 2008  
Re: NABC 2008 Tax Information to Members

Contributions or gifts to the North American Blueberry Council (NABC) are not tax deductible as charitable contributions. However, they may be tax deductible as ordinary and necessary business expenses. Please note that as funds have been budgeted to handle our legislative and political concerns, an additional portion of the NABC dues contributions will not be allowed as an expense.

According to the Internal Revenue Service, IRC section 6033 (e) requires tax-exempt organizations to tell their membership what portion of their membership dues are not deductible as business expenses because they relate to the organizations lobbying and political expenditures. Based on our expenditures in this area 10% of your NABC 2008 dues are not currently deductible.

Please contact our office at (916) 983-2279 if you have any questions concerning this tax issue.